

Office of the Czech Fiscal Council**CZECH FISCAL COUNCIL****OPINION**

of the Czech Fiscal Council

Number 2/2025

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on one-off and temporary measures according to the 4th updated edition of the Methodology for Derivation of the Expenditure Frameworks of the State Budget and State Funds

Czech Fiscal Council**I. expresses a favourable opinion**

pursuant to the Section 10(2) of Act No 23/2017 Coll., on the Rules of Budgetary Responsibility, as amended, to classify the following revenue and expenditure operations as one-off and temporary measures in 2024:

- extraordinary depreciation (of assets) in the amount of 0.016% of GDP,
- windfall tax in the amount of 0.511% of GDP,
- humanitarian aid for refugees and refugee accommodation allowance in the amount of 0.121% of GDP,
- expenditure on dealing with flood damage in the amount of 0.062% of GDP.

II. expresses a favourable opinion

pursuant to the Section 10(2) of Act No 23/2017 Coll., on the Rules of Budgetary Responsibility, as amended, to classify the following revenue and expenditure operations as one-off and temporary measures in 2025:

- extraordinary depreciation (of assets) in the amount of 0.013% of GDP,
- windfall tax in the amount of 0.428% of GDP,
- humanitarian aid for refugees and refugee accommodation allowance in the amount of 0.125% of GDP,
- expenditure on dealing with flood damage in the amount of 0.238% of GDP.

III. expresses a favourable opinion

pursuant to the Section 10(2) of Act No 23/2017 Coll., on the Rules of Budgetary Responsibility, as amended, to classify the following revenue and expenditure operations as one-off and temporary measures in 2026:

- humanitarian aid for refugees and refugee accommodation allowance in the amount of 0.102% of GDP.

Given the fact that the duration and the specific amount of expenditure or revenue reductions/increases for some of the above measures are not yet clear, as well as the prediction of the specific level of GDP for 2025 and 2026 is uncertain, the estimates of fiscal impacts are indicative and will need to be updated.

FYI

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