Office of the Czech Fiscal Council

Czech Fiscal Council

O P I N I O N

of the Czech Fiscal Council

No. 7/2026

of 17th September 2026

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 favourable opinion

pursuant to the provisions of Section 10(7) 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 transitional measures in 2025:

- extraordinary tax depreciation in the amount of 0.039% of GDP,
- a windfall tax in the amount of 0.454% of GDP,
- a humanitarian aid for refugees and refugee accommodation allowance in the amount of 0.103% of GDP,
- expenditure on dealing with flood damage in the amount of 0.117% of GDP.

II. expresses a favourable opinion

pursuant to the provisions of Section 10(7) of Act No. 23/2017 Coll., on the Rules of Budgetary Responsibility, as amended, to classify of the following new revenue and expenditure operations as one-off and transitional measures in 2026:

- extraordinary tax depreciation of 0.024% of GDP,
- a humanitarian aid for refugees and refugee accommodation allowance in the amount of 0.081% of GDP.

III. expresses a favourable opinion

pursuant to the provisions of Section 10(7) of Act No. 23/2017 Coll., on the Rules of Budgetary Responsibility, as amended, to classify of the following new revenue and expenditure operations as one-off and transitional measures in 2027:

- extraordinary tax depreciation in the amount of 0.011% of GDP.

The CFC adds that, with effect from 8th April 2026 to 19th July 2026, excise duty on certain fuels was reduced. According to the methodology, the fiscal impact (CZK -3.7 billion) of this measure does not, in quantitative terms, reach a level that would warrant its inclusion on the list of one-off and temporary measures.
For the years 2026 and 2027, GDP estimates are currently being finalised, and the quantification of the fiscal impacts will need to be updated subsequently.

FYI:
JUDr. Alena Schillerová
Minister of Finance
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