



Mineral oil tax refund

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Main information

Refund of duty on mineral oils used for heat production.

As an individual or entity, you are entitled to the refund of excise duty paid on fuel oils for heat production. You must prove these fuel oils were used for heat production and marked and dyed pursuant to title 5 of the Excise Duty Act, provided they must be marked and dyed under this Act. The so-called red diesel.

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Tax advantage for individuals and entities using excised fuel oils for heat production.

heat production.

You are entitled to excise duty refund as at the day on which you use fuel oils for heat production.

You may first apply for excise duty refund in the return you file until the 25th day of the month you were first entitled to excise duty refund, at the latest, however, within 6 months of the day on which you could apply for excise duty refund first.

The service can be solved electronically, in person or by mail.

Use the smart form available on the website of the Czech Customs Administration; you also need a data mailbox or an electronic signature.

The excise duty refund shall be claimed at the customs office having

local jurisdiction with respect to your registered office. [For contact information see](#)

To claim excise duty refund, you may use [the smart form](#) available on the website of the Czech Customs Administration.

After you file the smart form (ZFO file) using a data mailbox or an electronic signature, the customs office having local jurisdiction with respect to your registered office commences tax proceedings and decides if you are entitled to excise duty refund or not.

If you are entitled to the refund, a part of paid excise duty is transferred to your bank account.

Solve the service electronically via the data box.

The service is free of charge.

File an excise duty return using the appropriate form, i.e. tax return to apply for excise duty refund pursuant to Sec. 56 of Act No. 353/2003 Sb., on Excise Duties, as amended.

Prove that you purchased the fuel oil for a price that included excise duty, i.e. provide documents on the sale (purchase) of fuel oils.

Prove that you have used the oils for the defined purpose – provide records of the actual consumption.

Excise duty is refunded in the amount that was included in the price of purchased fuel oils or that corresponds to the amount of mineral oils produced or received under a duty suspension arrangement where CZK 660 is deducted per every 1000 litre.

Excise duty refunding is regulated by the Tax Code.

You may appeal against the decision of the customs office (unless provided otherwise by law) or you may take advantage of all remedies as defined by the Tax Code.

If you fail to fulfil all requirements, you will not be entitled to excise duty refund.

Additional information

Reference to legal acts

Act No. 353/2003 on excise duties, as amended

Responsible Public Authority



Ministerstvo financí

Letenská 525/15

Malá Strana

11800 Praha 1

Datová schránka: **xzeaauv**

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