**Instructions for the local dog tax payer**

The dog fee is paid by the individual who owns the dog to the municipality according to the place of registration for permanent residence, for foreigners according to the address of the place of residence. The juridical person pays the municipality responsible for the company's registered office. **The fee is paid for dogs older than 3 months**.

The taxpayer is obliged to submit the notification to the fee administrator within **15 days** from the day on which the fact occurred which results in the obligation to pay the fee. If there is a change in the data specified in the notification, the taxpayer is obliged to notify the fee administrator of this change within **15 days** from the day it occurred. The owner of the dog, who is exempt from the fee, is also obliged to register the dog. After registering the dog, the fee administrator will issue a registration stamp to the taxpayer.

If the fee obligation lasts for a period of less than one calendar year, a fee is paid in a proportional amount that corresponds to the number of calendar months started. For the calculation of the proportional amount of the fee, this also applies in the event of a change of residence, seat, death of the dog, transfer of the dog to another owner, etc.

**Fee Rate:**

• it is **CZK 1,500** **per calendar year** for one dog and **CZK 2,250** for the second and every other dog of the same owner

• for dogs kept **in a family home**, it is **CZK 600** **per calendar year** for one dog and **CZK 900** for the second and every other dog of the same owner

• if the owner of the dog is a recipient of disability, old-age, widow is pension that is his/her only source of income, a recipient of an orphan's pension or a person over 65 years of age, the fee rate is **CZK 200** **per calendar year** for one dog and **CZK 300** for the second and every other dog of the same owner

• for a dog dedicated and used to guard objects, the whose owner is a juridical person that is also the owner of the guarded object, amounts to **CZK 600 per calendar year** for one dog and **CZK 900** for the second and every other dog of the same owner

**The fee is payable without assessment in advance, namely:**

• **if it doesn´t exceed make more than 600 CZK per year, by March 31 of each year at the latest**

• **if it is more than CZK 600 per year, in two equal installments, always by March 31 and August 31 of each year at the latest**

**Reliefs and Exemptions:**

• blind persons, persons dependent on the help of another physical person, holders of ZTP or ZTP-P card, persons training dogs intended to accompany these persons are exempt from the fee

• owners of dogs taken from dog shelters operating in the territory of the capital city ​​of Prague, for a period of 2 years from takeover

• a person operating a dog shelter for animals

• the owner of a dog, bred for scientific purposes in facilities designed for that purpose

• the owner of a dog, who are delegated diplomatic representative, professional consul and other person, if they are national of foreign states, enjoying the privilege of immunity according to international law, if reciprocity is guaranteed

• owner of a service dog serving the Police of the Czech Republic and the City police and specially trained rescue dogs

 and avalanche dogs, if they have the appropriate certificate and the holder is a member of the Association of Rescue Brigades

• a hunting user who is required by the Hunting Act to keep and use hunting dogs in hunting

**For more detailed information, see CNR Act No. 565/1990 Coll., on local fees, as amended, and Decree no. of the city ​​of Prague No. 23/2003 Coll., on the local fee for dogs, as amended.**

If you have any questions, you can contact the **ÚMČ ​​Prague 5, Economic Department, Department of Local Fees and Fines, ref. Zuzana Cihelková, phone number 257000535, e-mail: zuzana.cihelkova@praha5.cz**