

# Rödl & Partner

## NEWSLETTER CZECH REPUBLIC

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→ Law

## Need to submit a property registration application or communicate with the Land Registry Office electronically without a data box?

Since early 2025, the Czech Republic has introduced a new web portal for Land Registry communications—the Cadastre and Land Surveying Portal. This interactive platform rewards users with administrative fee discounts while eliminating the need for in-person office visits.

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the fee will amount to only 1,600 CZK instead of the regular 2,000 CZK.

Launched on February 4, 2025, by the Czech Office for Surveying, Mapping and Cadastre, the portal enables secure digital interactions with this government agency through verified e-identity authentication.

The platform streamlines document preparation and submission for both professionals (such as surveyors updating cadastral maps) and the general public. Whether you're buying or selling property, making a real estate gift, establishing an easement, reporting changes (like land status updates following new construction approvals), or handling other property matters, the portal has you covered. Supporting documents can also be attached – provided they're in electronic format.

Users can purchase electronic copies of cadastral documents (property registry extracts, contract copies, ownership summaries, etc.) or browse registry records free of charge. Property owners can also set up a "watchdog" service to receive notifications whenever changes to their properties occur.

If for some reason a user does not want to use the portal to send a document, they can deliver the document prepared in the application to the office outside the portal as well, for example by mail. In such a case, however, they will not use all the services that the portal offers, especially all its advantages. These undoubtedly include savings on administrative fees: if the application is used for a submission associated with the payment of an administrative fee (for example, a proposal for the registration of ownership rights), the user is given a discount of 20 percent. In practice, this means that when submitting a proposal for registration,

In essence, the Cadastre and Land Surveying Portal serves as an all-in-one solution—combining guided electronic forms with the functions of a data box, postal service, and in-person office visit.

The system intentionally prevents automated data mining ("search robots"), addressing past criticism that has led to changes in remote cadastral access systems (including CAPTCHA implementation).

Currently in verification mode, the Czech Office for Surveying, Mapping and Cadastre plans to gradually roll out all functionalities. While no advance notices about updates are planned, improvements will likely focus on enhancing user experience and expanding available services.

Interested in exploring this new platform? We're happy to guide you through the portal, which is available at: <https://portal.cuzk.gov.cz/>.

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→ Taxes

## Real estate tax payment deadline approaching: How to check your tax now

The first installment of the real estate tax must be paid by 2 June. As in previous years, the Tax Administration begins dispatching real estate tax information in April. Want to know how much you'll pay this year and avoid any unpleasant surprises? Here's how to find out early.

Petr Koubovský  
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### How will taxpayers be notified?

The Tax Administration started sending out real estate tax payment details in the second half of April. Over one million people will receive payment information through their data mailboxes, while another million taxpayers have opted to receive information via email. These taxpayers can expect to receive their details by mid-May. Traditional payment slips, approximately 1.8 million of them, will arrive in mailboxes no later than 23 May.

Making the actual payment should be straightforward, especially when using convenient options like QR codes or internet banking.

### What are the payment deadlines?

For tax amounts exceeding 5,000 CZK, the tax is paid in two installments:

- First installment by 2 June 2025 (as the last day of May falls on a Saturday)
- Second installment by 1 December 2025

### How to check your tax amount immediately?

You can view your final real estate tax amount through the My Taxes portal via the online tax office section. Simply log in using your banking identity or data mailbox.

Just a few clicks will reveal your specific tax amount:

[Your account](#) » [Personal tax calendar for 2 June 2025](#) » [Due date](#) » [Payment details](#) » [Final tax amount for 2025](#)

If you own properties in different regions, you'll receive separate payment information through multiple letters or payment slips.

Although no amendment to the Real Estate Tax Act was passed in 2024, several changes have still occurred. The most significant adjustments affected the various coefficients used in calculating this tax. For instance, the 1.5 coefficient previously applied to vacation properties, garages, and business premises has been eliminated. The population-based coefficient has also been abolished.

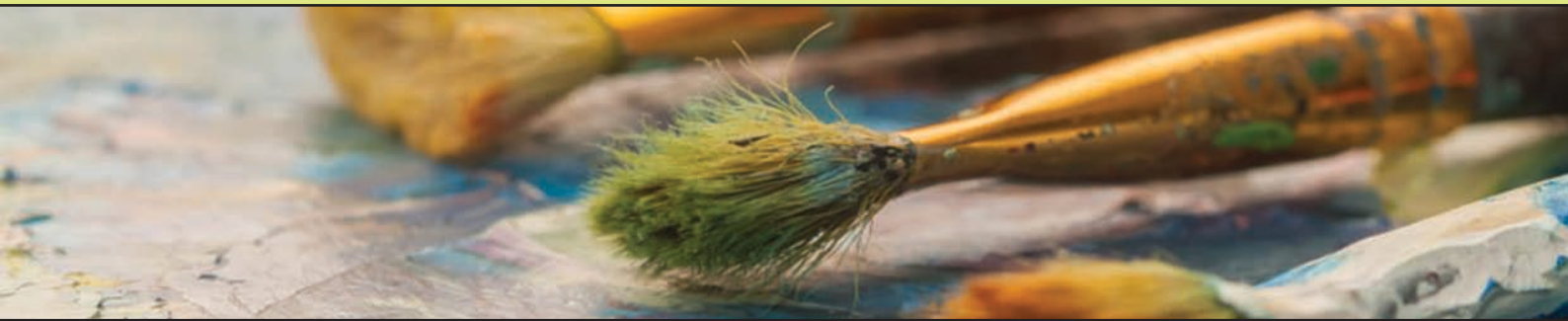
The tax amount may still differ significantly from previous years, often trending upward. While not a dramatic increase, it's certainly not negligible either.

There's still time to verify your tax amount because, in many cases, opportunities for savings can be identified with careful review.

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→ Taxes

## ViDA, the VAT package for the digital age, has been approved

On March 11, 2025, the Council of the European Union, following renewed consultations with the European Parliament, gave final approval to the VAT in Digital Age package, known as “ViDA.” This package aims to significantly modernize the EU’s VAT system, introducing substantial changes to VAT compliance and administration.

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ViDA affects all businesses selling goods or providing services within the EU, regardless of whether they’re established in a Member State. The package rests on three fundamental pillars: Digital Reporting Requirements (DRR), platform economy regulations, and single VAT registration. These measures will be phased in gradually, with implementation deadlines stretching from 2025 to 2035.

### First pillar: Digital reporting requirements and e-invoicing

Just twenty days after the package’s publication (expected in April 2025), Member States will gain the authority to mandate electronic invoicing for domestic supplies.

From 1 July 2030, electronic invoices conforming to EU standards will become mandatory for all intra-community B2B transactions and supplies to public administrations. These e-invoices must be issued within 10 days of delivery (or earlier payment date, if applicable), with specific invoice data being digitally reported to

relevant tax authorities by both suppliers and customers. Additionally, by 1 January 2035, Member

States must adapt any pre-2024 DRR systems to comply with EU standards.

### Second pillar: Platform economy

Starting 1 July 2028 (with a final deadline of 1 January 2030), this pillar introduces a deemed supplier regime making platforms responsible for collecting VAT on certain short-term accommodation rentals (up to 30 days) and personal transport services. Platforms will be exempt from this VAT collection responsibility only when the actual service provider furnishes a valid VAT ID number for the Member State where VAT is due and declares they will remit the tax directly to authorities. In essence, the deemed supplier rule applies primarily when the original provider isn’t VAT-registered. Member States may also opt to exempt platforms from VAT collection when the original service provider qualifies for the small business scheme.

### Third pillar: Single VAT registration

The final pillar simplifies VAT registration processes by expanding the One-Stop Shop (OSS) regime to include additional B2C transactions, such as electricity and natural gas supplies, installation or assembly services, and local supplies of goods and services. This OSS expansion takes effect 1 July 2028, except for utility supplies (gas, electricity, heating, and cooling), which enter the regime earlier on 1 January 2027. A new specialized OSS regime for cross-border transfers of own goods will

The ViDA package introduces fundamental VAT changes to implemented between 2025 and 2035

also be introduced, designed to eliminate the need for multiple VAT registrations across EU Member States. This new system will replace the current warehouse regime from 30 June 2029.

Another key change involves extending the domestic reverse charge mechanism. From 1 July 2028, this will cover all supplies of goods and services between suppliers who aren't established or VAT-registered in the Member State where tax is due, provided the recipient is VAT-registered in that Member State.

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→ Taxes

## New tax break: Deducting interest on cooperative housing loans

The Chamber of Deputies has approved an amendment to the Housing Support Act expanding tax benefits for individuals financing their own homes. Taxpayers can now deduct interest not only from mortgages and building savings plans but also from housing cooperative loans when certain legal conditions are met. This legislative change addresses the worsening housing affordability crisis in the Czech Republic by supporting alternative financing methods.

Daniel Ďuriš  
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The amendment aims to broaden the scope of tax-deductible interest for individuals across a wider range of housing finance options.

Under current law, taxpayers can deduct interest from building savings loans, mortgages, or other loans obtained to finance housing needs—provided the property serves as the taxpayer's primary residence.

A common alternative path to homeownership involves purchasing a membership share in a housing cooperative, which typically includes making annuity payments. These payments represent the member's portion of the loan repayment that the cooperative took out to finance the property. When acquiring a cooperative share, the member becomes obligated to contribute toward

both principal and interest payments proportional to their membership stake. This financing arrangement often proves more accessible than traditional bank loans for some taxpayers.

In response to the challenging real estate market conditions, the proposed legislation extends tax deduction eligibility to interest on loans taken by housing cooperatives, provided the cooperative member personally paid this interest. To qualify for this deduction, the cooperative must allocate only actually paid interest to individual members, and the housing unit must serve as the permanent residence of either the taxpayer or their close relatives.

In practice, homebuyers may combine various financing methods, such as using a mortgage to purchase a cooperative share that is later repaid through annuity payments. Even in such complex scenarios, taxpayers will be able to de-



duct both the interest from their bank loan and the interest portion of annuity payments made to the housing cooperative. The maximum annual deduction remains capped at 150,000 CZK for loans originated after 2021.

This tax relief is just one component of a comprehensive package designed to improve housing market conditions. Other measures include state subsidies, a new housing fund, pension fund investments in residential construction, and subsidized loans for young families.

The law takes effect on 1 January 2026.

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→ Taxes

## R&D tax incentives: Have you listed all project personnel?

The Czech Supreme Administrative Court (SAC) recently ruled on taxpayers' obligation to include all employees involved in R&D projects when claiming tax deductions.

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Rödl & Partner Prague

In its 22 November 2024 ruling (Case No. 5 Afs 56/2024), the SAC addressed a case where a taxpayer failed to meet a critical requirement for R&D tax deductions under Section 34c(1)(e) of the Income Tax Act. This provision requires project documentation to list all personnel professionally involved in R&D projects, including their qualifications and employment relationship with the taxpayer. While the ruling interpreted the pre-April 2019 version of the law, its principles apply equally to the current amended version.

The case involved a taxpayer who listed only 10 employees in their project documentation despite having 46 employees working on the project during 2015. The Metropolitan Court in Prague found that the taxpayer should have prepared their documentation meticulously and should have recorded any subsequent changes, requirements

they failed to meet. The taxpayer argued they needed to list only "professional guarantors" rather than all project personnel. The SAC firmly rejected this interpretation, finding the statutory language unambiguous: every single person implementing the project must be listed in the documentation.

In support of its decision, the SAC cited historical analysis, scholarly literature, and legislative intent. The Court noted that the provision aims to encourage companies to conduct R&D using their own workforce, thereby stimulating businesses to hire qualified professionals. Consequently, taxpayers must implement projects with "their own resources" and document all project personnel, not merely project guarantors. Under the legislation effective from 1 April 2019, taxpayers must list everyone who has participated in the project since filing notice of intent to claim the R&D deduction, as well as those who will participate in the future. The ruling also clarifies that if unforeseen changes occur, taxpayers must document and explain these

changes in amendment documentation, as now explicitly required by Section 34c(4) of the Income Tax Act.

The SAC has consistently held that failing to meet even a single formal requirement disqualifies the entire deduction. When project documentation is formally defective, tax authorities need not even evaluate the substantive aspects of the project.

Since R&D remains an area where tax audit outcomes are notoriously unpredictable, we strongly recommend engaging an expert when preparing and implementing R&D projects to secure your tax benefits.

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→ Taxes

## Lapse of claim time limit for investment incentive recipients

The Supreme Administrative Court (SAC) has provided guidance on determining tax assessment lapse of claim time limits for investment incentive holders in its recent judgment No. 7 Afs 257/2023 of 24 February 24 2025.

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The case involved a taxpayer holding an investment incentive promise dated October 10, 2006, who underwent a tax audit for fiscal years 2011/2012 and 2012/2013. The tax authority issued a final decision assessing additional corporate income tax on 15 September 2021. The gist of the dispute concerned whether the tax authority's right to assess tax for these periods had already expired owing to the lapse of the claim (also known as extinctive prescription).

Section 38r(1) of the Income Tax Act (ITA) contains special extinctive prescription provisions for investment incentive holders, stipulating that "...the time limit for tax assessment for the period in which the entitlement to tax relief arose, as well as for all periods in which this relief can be claimed, expires simultaneously with the time limit for the period in which circumstances specified in Section 35a(7), (8), or (9) occurred, or in which the eligibility period for claiming tax relief ended." This provision supersedes the general three-year lapse of claim period under Section 148(1) of the Tax Procedure Code. Both lapse of claim periods begin running from the tax return filing deadline.

The taxpayer qualified for investment incentive tax relief in 2008/2009, which was undisputed. However, the taxpayer argued that based on the ITA wording effective from 1 July 2007, the taxpayer could claim relief for a maximum of five consecutive tax periods. According to the taxpayer, the tax assessment right for the audited periods had been extinguished years before the audit concluded. The SAC did not agree with this opinion and dismissed the cassation complaint.

The Court determined that the decisive factor was the actual time when the investment incentive promise was issued. Since this was in 2006, the ten-year period still applied. Consequently, the taxpayer was entitled to claim tax relief for ten consecutive periods, with 2017/2018 being the final eligible period. The three-year lapse of claim time limit would therefore run from this final period and expire on 1 October 2021. Since the time limit for the assessment of tax for the 2011/2012 and 2012/2013 tax years began on 1 October 2012, and 1 October 2013, respectively, the lapse of claim time limit for both of these period ended on 1 October 2021.

The SAC also noted that even for investment incentives under Section 38r(1) of the ITA, the conclusions from judgment No. 9 Afs 81/2020 ap-

ply. This earlier ruling established that under normal circumstances, tax can only be assessed within the absolute ten-year lapse of claim time limit as stipulated in Section 148(5) of the Tax Procedure Code. This creates a practical boundary: eventually, a point will be reached where it becomes impossible to reexamine all ten tax periods during which tax relief could have been claimed.

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