Rödl & Partner

Active Repentance and Taxation

Special Issue

Contents

1. Introduction

Active repentance represents a means to extinguish criminal liability for an offence that has already been committed. In the context of taxation, by exercising active repentance, a taxpayer may avert punishment for conduct that has violated tax laws and regulations.

Unlike the German regulation of active repentance in the form of voluntary disclosure ("Selbstanzeige"), under Czech tax laws, the concept of active repentance is governed by the broader statutory framework applicable to criminal offences in general. We do not have the more tax-specific regulation of this concept that would account for the individual circumstances of the tax collection process. Consequently, the practical application of active repentance with respect to taxes is fraught with a wide range of interpretation issues and is largely construed indirectly by case law.

In this article, we aim to introduce the basic material elements of tax evasion and the associated criminal sanctions. We also explain the concept of active repentance and its practical application in the area of taxation.

We then proceed to discuss some of the most frequent circumstances in income taxation that may have potential criminal repercussions, which is where the "emergency brake" of active repentance may come in handy. As an example of a common practice that may give rise to a criminal liability even unbeknownst to the taxpayer, due to the ongoing global exchange and sharing of fiscal information, we refer to the taxation of capital gains from accounts with foreign financial institutions.

JUDr. Monika Novotná

2. Tax evasion

In this special issue, we focus on the offence of tax evasion, i.e. fraudulent evasion of a tax, charge or other statutory levy, as defined in section 240 of the Criminal Code.[1]

Tax evasion is a willful attempt to evade or defeat any tax, customs duty, social security payment, government employment policy contribution, accident insurance premium or health insurance premium,[2] or any charge or other statutory levy imposed by law or any attempt to obtain an illicit benefit on any statutory levy to extent exceeding CZK 50,000.

2.1 Criminal conduct

Typically, taxpayers evade tax by

› reporting false facts in their tax return or by omitting some facts altogether (such as through intentional misrepresentation or concealment of a part of their income) in order to reduce their taxable income, or

› deliberately failing to submit a tax return, or

› intentionally eliciting an illicit tax benefit (most frequently by claiming an excessive refund on value added tax).

Tax evasion is often accompanied by other misrepresentations, manipulations and maneuvers on the part of taxpayers (various financial reporting tricks, keeping of fictitious tax or accounting documents, falsification of bank statements and so forth). One example to be discussed later in this issue is when a taxpayer knowingly withholds and misreports in the tax return a part of its foreign capital gains.

At the same time, it is not deemed a criminal offence when a taxpayer submits the tax return and assesses and declares the tax at its correct amount, but then fails to pay the tax. Nor is it a crime when a tax is assessed at a lower amount due to a mistake of fact such as computation error or an unintentional accounting misstatement, because as a criminal offence, tax evasion requires an intention on the part of the taxpayer as the key fault element.

Criminal liability arises on the part of each individual knowingly involved in a fraudulent evasion, i.e. any individual willfully contributing to or aiding in the commission of the crime. If the tax is evaded by a corporation, criminal liability for tax evasion is most frequently imposed onto a managing director, chief accountant, chief financial officer or other corporate officer, or even on the owner.

---

1 Act No. 40/2009 Sb.

2 This refers to a part of the insurance premium payable by the employer. The failure to pay tax or insurance premium on behalf of an employee amounts to an evasion of tax, social security payment and other similar statutory levies under section 241 of the Criminal Code.

2.2 Damage and loss

Tax evasion becomes a criminal offence only once the damage (such as the evaded tax liability or unlawful tax refund) amounts to at least CZK **50,000**. The amount of the damage affects also the severity of the sanction and the limitation period.

Additionally, a taxpayer may evade tax over several tax periods. If a taxpayer deliberately omits a part of its income from multiple tax returns, the conduct may be classified as a **continuing offence**;[3] the damage is then calculated as the sum of individual losses. The aggregate amount may exceed the statutory cap that forms one of the factual elements of the crime or even the cap that qualifies the offense as an aggravated offence.

2.3 Criminal sanctions

Tax evasion is punishable by sanctions, which are determined based on the amount of the damage caused and the degree of harm presented to society:

- damage ≥ CZK 50,000 ≤ CZK 500,000 – imprisonment from 6 months to 3 years, or a disqualification order
- damage ≥ CZK 500,000 ≤ CZK 5,000,000[4] – imprisonment from 2 to 8 years
- damage ≥ CZK 5,000,000[5] – imprisonment from 5 to 10 years

2.4 Corporate criminal liability

In addition to individual criminal liability, effective from 1 January 2012 criminal liability has been extended to corporations under the new Corporate Criminal Liability Act.[6] Fraudulent tax evasion is a now a corporate criminal offence punishable by a wide range of sanctions such as dissolution of the juridical person, confiscation of its assets, payment of fine(s), disqualification from engaging in a certain activity or from accepting a public grant or subsidy and so forth. Active repentance may be exercised by corporations under the same rules that apply to individuals.[7]

Criminal sanctions may be imposed on both an individual and a corporation simultaneously. This means that for a single instance of tax evasion, a court may both sentence a managing director to prison and order the company's dissolution.

---

3 Section 116 of Act 40/2009 Sb.

4 Or commission of a criminal offence by at least two persons

5 Or commission of a criminal offence together with an organized criminal group operating in multiple countries

6 Act No. 418/2011 Sb., On criminal liability of juridical persons and corporate criminal procedure

7 Section 11 of Act 418/2011 Sb.

2.5 Extinction of Criminal Liability

Liability for tax evasion may become extinct by:

› prescription of the crime, or

› through active repentance (please refer to section 3).

Criminal liability is extinguished by liberative prescription, i.e. by the lapse of the limitation period. The limitation period depends on the sanction that may be imposed for a particular offence, and falls within a range from 5 to 15 years.

- damage ≥ CZK 50,000 ≤ CZK 500,000 – 5 years
- damage ≥ CZK 500,000 ≤ CZK 5,000,000 – 10 years
- damage ≥ CZK 5,000,000 – 15 years

As already mentioned, taxpayers frequently evade tax over multiple tax periods. For the so-called continuing offences, the limitation period starts from the last instance of tax evasion and may not therefore even start at all if the taxpayer fails to cease evading the tax, in which case the offence does not become time-barred at all.

The only way a taxpayer may extinguish his liability for a tax offence at his own initiative is through the exercise of active repentance.

3. Active repentance

Active repentance is defined in section § 33 of the Criminal Code. The liability for the offence of tax evasion is extinguished, if the offender, on its own volition,

› averts or rectifies the harmful consequences of the criminal offence, or

› voluntarily discloses the criminal offence at the time when the harmful consequence of the offence may still be averted. [8]

Such a broad and general definition of active repentance does not offer any hints or tips as to how it should be exercised in practice. Nonetheless, it makes clear that to repent a tax evasion and extinguish criminal liability, a taxpayer must rectify the harm caused by the tax evasion in its entirety through a voluntary action. **Simply put, active repentance in tax proceedings refers to a situation when a taxpayer voluntarily declares and pays the tax that has been evaded or returns any excessive tax refund or credit.**

---

[8] The offence must be reported to the public prosecutor's office or to the police, members of the military must report it to their superior officer

3.1 Voluntary action

The Supreme Court defines as voluntary an action **that is not taken in response to a threatened or pending criminal prosecution**. Acting under the general apprehension of criminal prosecution does not make a conduct involuntary, though. Specific circumstances of the case need to be evaluated – the probability of prosecution at the time when the harmful consequences of the offence are being rectified, the immediacy of the threat of the prosecution, identity of the persons cognizant of the circumstances indicating that a crime may have been committed, the scope of their understanding of the case and so forth.[9]

A taxpayer's action is not voluntary if motivated by the taxpayer's reasonable assumption (whether based on facts or made in error) that his offence has already been exposed, or if he acts under the pressure of a threatened or pending prosecution. Nor is the taxpayer deemed to act voluntarily if he postpones the payment of the tax until the offence has been discovered by the tax administrator or reported to the investigative, prosecuting and adjudicating bodies.[10]

In short, even when a taxpayer submits an amended tax return and pays the tax, that does not necessarily mean that he has acted on their own volition and that his conduct satisfies the requisite elements of active repentance.

3.2 Active repentance and tax inspection

Since the exercise of active repentance is predicated upon the voluntariness of a taxpayer's action, the question often arises whether active repentance may be invoked after a tax administrator initiates a tax audit (whether through a simple query letter[11] or as a full tax investigation). A practical answer to this question is rather complicated, since guidance must be taken largely from the applicable judicial rulings of the Supreme Court.[12]

In certain circumstance, active repentance is indeed possible after the authorities start their enquiries; for example, when a tax administrator begins a field audit or sends a general query letter and the taxpayer submits an amended tax return immediately in response, and pays the associated tax before the tax administrator obtains a specific piece of information or other indication that tax has been evaded.[13] When a tax investigation is ordered, active repentance becomes more difficult, because taxpayers may not submit an amended tax return before the investigation ends. However, a taxpayer may still be deemed to have exercised active repentance if they voluntarily admit and disclose to the authorities the transactions through which tax has been evaded before the authorities identify the illicit conduct themselves through their investigation.[14]

---

9 E.g. Supreme Court's judgment ref.No. 7 Tz 289/2000

10 E.g. Supreme Court's judgment ref.No. 5 Tdo 749/2014

11 As part of the proceedings to dispel doubts under section 89 of the Czech Tax Code

12 While the Constitutional Court's decision ref.No. IV. ÚS 3093/18 argued that active repentance may be exercised for the tax evasion offence voluntarily until the declaration of judgment by the trial court, the Supreme Court did not accede to the argument in its later rulings, which is why we may safely disregard the Constitutional Court's conclusions it this matter for all practical intents and purposes.

13 Judgment 7 Tz 289/2000, published under ref.No. 35/2001 Sb. rozh. tr.

14 Mgr. Vít Koupil, Podmínky pro účinnou lítost u trestného činu zkrácení daně, poplatku a podobné platby, Bulletin KDPČR 2/2017

In fact, a taxpayer may also exercise active repentance after an additional assessment made by a tax administrator as a result of a tax audit, if he pays the tax forthwith. While this course of action is permitted only in the absence of a general consensus as to whether the tax should be assessed, such as due to the vagueness of the law, inconsistent tax collection policies on the part of tax administration and so forth,[15] the mere existence of this exception shows that identifying the exact boundary between voluntary conduct and conduct motivated primarily by fear of criminal prosecution is still very difficult, particularly since specific facts and circumstances of the case may be evaluated differently by different tax officers. While the case law draws the hard line at situations when a taxpayer falsifies transactions or any records, and merely waits whether or until the false or fictitious disclosure is discovered by tax authorities,[16] specific cases frequently tend to be more complex than that.

It is therefore considerably more prudent and advisable to exercise active repentance at one's own initiative before tax authorities start any enquiries, audits, inspections or investigations.

3.3 Making amends

In order to rectify the harmful consequences of a tax evasion, **a taxpayer must file an amended or regular tax return declaring the correct amount of tax, and pay the tax thus declared**.

Tax evasion may span several years. To repent, a taxpayer may have to file returns for all applicable periods. Under the rules of tax collection procedure, tax may normally be assessed within three years from the end of the applicable period. But if a taxpayer wishes to file a tax return in order to exercise active repentance, tax may be assessed also after the lapse of the regular statutory deadline[17] and tax authorities are bound to accept such tax returns.

Although this particular point is not expressly stated in the Criminal Code, to repent effectively under the Tax Code and to extinguish his criminal liability, a taxpayer must settle also all accessories of the tax liability including any penalties and late payment interests. Cooperation with a licensed tax advisor is therefore highly advisable in the discharge of this duty.

We know from our practice that not all tax officers have had practical experience with the application of active repentance. In order to avoid unpleasant surprises, it is prudent to negotiate the proposed course of action with the tax administrator in advance (preferably anonymously). This may also require cooperation with a licensed tax advisor.

---

15 Supreme Court's judgment ref.No. 5 Tdo 743/2013

16 Supreme Court's judgment ref.No. 5 Tz 148/98

17 Section 148(7) Act 280/2009 Sb., Tax Procedure Code

4. Tax evasion prosecution

4.1 Tax administrator's notification duty

It is an assumption commonly held among taxpayers that once the tax audit has ended, and the additionally assessed tax and sanctions have been paid, they are no longer under the threat of a criminal prosecution. Regrettably, it is quite the opposite.

Tax administrators have the duty to notify the investigative, prosecuting and adjudicating bodies should they discover any facts hinting at possible commission of a tax evasion offence.[18] Criminal prosecution is frequently initiated not just in view but on the basis of tax audit findings. In fact, some of the more relentless tax officers report a crime to the police whenever the additional tax assessed as a result of their tax audit exceeds CZK 50,000, even if the taxpayer settles the additional tax without delay.

When a tax administration authority assesses an additional tax based on the outcome of their tax audit, the taxpayer must settle the tax and the fine (currently set at 20% of the additionally assessed tax) plus the late payment interest. If the taxpayer's conduct also exhibits elements of a tax evasion offence, and when the taxpayer or the persons liable for the commission of the offence are sentenced by court (often based on the tax administrator's notification), criminal sanctions are imposed as well.

Obviously, this begs the questions whether the tax and criminal sanctions may be imposed simultaneously,[19] i.e. whether the payment of a fine to the tax administrator acts as a punishment that excludes the imposition of a sentence in criminal proceedings. This issue was brought forward before the Supreme Court and according to its prevailing judgment, a sanction imposed in the course of tax proceedings does not preclude the imposition of a sentence in criminal proceedings.[20]

4.2 Open and hidden issues

Quite often, taxpayers take active, willful steps and measures to evade their taxes (they falsify their accounts, conceal their income, deliberately claim excess VAT refunds and so forth). But even though tax evasion requires the element of intention to be classified as a criminal offence, it may be committed just by failing to pay adequate attention to certain situations and circumstances. We analyze the most frequent problems in the following chapter.

[18] Section 53(3) Act 280/2009 Sb., Tax Procedure Code

[19] Legal doctrine ne bis in idem, i.e. that no legal action may be instituted twice for the same of cause of action

[20] Supreme Court's judgment ref.No. 15 Tdo 832/2016

5. Problem areas

5.1 Fictitious invoices and overvalued transactions

In their audits, tax authorities examine whether the costs of services claimed as tax deductible coincide with and match the services actually provided. Special attention is paid to a potential misreporting of advertising and marketing service costs on the part of a taxpayer, whether in independent or related-party transactions.

Attempting to deduct costs based on a fictitious invoice is clearly a tax evasion offence. But we cannot also rule out the possibility that investigative and prosecuting bodies may start expanding the scope of their investigation to cases when a taxpayer attempts to make eligible for deduction also the costs of artificially overvalued transactions.

5.2 Gifts

Gift tax was repealed in the Czech Republic effective from 1 January 2014. Instead of taxing the donor, the duty to report the income from the gift has now been shifted to the recipients of the gift (the donees), who are bound to disclose the value of the gift in their income tax returns and pay the appropriate tax. Just as the previous legislation, the new law allows individuals to apply for exemption for gifts between family members. But if a taxpayer deliberately fails to declare and pay tax over CZK 50,000 on income from gifts, the conduct satisfies the elements of a tax evasion offence.

5.3 Value added tax fraud

VAT fraud refers to the situation where value added tax is charged on the sale of goods or provision of services and fails to be remitted to the government by a trader who absconds, simply taking the VAT with him, or where the subsequent trader in the chain of sales claims VAT refund on a deal in which the previous trader vanished without paying the tax (so-called carousel frauds). Here, we do not focus on the co-conspirators or absconding fraudsters, but on the innocent parties that are involved in the fraud inadvertently by doing business with its active participants.

Under the applicable Czech tax legislation, material liability for tax fraud may be shifted to the taxpayer that did not evade the VAT and did not engage in the fraud as an active participant, so long as he knew or reasonably should have known that the value added tax would be not paid or that the tax would be evaded or that illicit tax refund would be claimed as a result. Under such circumstances, even an innocent party may become liable for the outstanding tax.

In order to avert the risk of criminal prosecution, taxpayers are advised to take an active stance in defending themselves against any allegations on the part of the tax administration that could implicate them in the VAT fraud. In their institutional zeal, tax officers sometimes tend to be overly generous in their use of phrases such "deliberate involvement in VAT fraud" or "conniving to evade VAT" when writing their tax audit reports.

5.4 Foreign income

Czech tax residents must disclose in their Czech tax returns their global income, i.e. all their income including earnings from abroad. Quite often, however, taxpayers omit in their local tax returns their income from real property or capital investment held abroad.

In fact, some taxpayers actively conceal their untaxed income before tax authorities through their offshore investments. What they may not realize at this time is that the risk of being caught has increased substantially in recent years, largely due to the automatic exchange of fiscal data across an ever expanding number of jurisdictions.

Economic globalization, cross-border cooperation, data collection and sharing are no longer mere buzzwords in tax policy. Many countries have recently entered into various treaties for mutual exchange of data about their tax residents' capital gains. The data are shared and exchanged either through accession to the OECD Standard for Automatic Exchange of Financial Account information in Tax Matters or based on bilateral agreements. In addition to capital gains, fiscal information is shared and exchanged also in the area of value added tax, customs duties, excise taxes, in the area of anti-money laundering compliance and so forth.

Investigative journalism has also contributed to making fiscal transparency a matter of public interest, as seen in the Panama Papers or more recently the Paradise Papers scandals. In the former instance, the leaked documents detail financial and other confidential information between the Panamian law firm and corporate service provider Mossack Fonseca and its clients that hint at the existence of a comprehensive network of shell corporations in offshore tax havens, largely aimed at evading tax and international sanctions. According to German media[21], over 80 countries started investigating Mossack Fonseca and its clients in response to the confidential information leaked in the affair, which also spurred the international community into proposing a new scheme for a broader exchange information about the beneficial owners of business entities.

The following chapter outlines the information about foreign capital gains and the instruments used by national tax administrations in their struggle against tax evasion.

6. Foreign capital gains

6.1 Withholding tax

Tax is withheld on capital gains generated abroad directly by the foreign financial institutions. The question that we need to ask here is whether the taxpayer's statutory duties in the Czech Republic are duly satisfied by the payment of the withholding tax abroad.

Many would reply "yes" to this question, but this may be a wrong answer. It is true that individuals do not have to report the income in their Czech tax returns if the foreign tax is

[21] Bavarian daily newspaper Süddeutsche Zeitung

withheld under the conditions and at the rates that also apply in the Czech Republic. But foreign banks do not withhold a Czech income tax, but rather the tax applicable under the legislation of the relevant foreign jurisdiction. Foreign capital gains therefore must be disclosed in the Czech tax return also and the tax withheld abroad may at best be set off against the Czech withholding tax under the rules laid down in the corresponding double taxation avoidance agreement.

If you have capital gains from abroad and fail to report it in the Czech tax return, please note that with the new automatic exchange of information in tax matters, starting from 2017 it will be just a matter of time before the Czech tax administration finds out about your foreign capital gains.

6.2 Automatic exchange of information: The tax administration will soon know you better than you think

The agreement on the automatic exchange of financial account information was adopted by all EU member states and many other countries.[22] The aim of the agreement is to combat tax evasion and provide governments with information needed for due taxation. Under the scheme[23], Czech banks must collect financial account information about their clients (both individuals and juridical persons) who are tax residents of another country that is a party to the agreement, and provide the information to such country's government.

The information was first exchanged for the year 2016. The information about the financial accounts of the persons targeted by the scheme was reported to the General Financial Directorate (GFD) by 30 June 2017, while GFD then exchanged the information with the competent authorities of the relevant countries. In return, the competent authorities from the participating jurisdictions are bound to disclose similar information about Czech tax residents to the Czech Republic. GFD subsequently forwards the info to tax administrators, who may then compare the data with the facts and figures disclosed in the appropriate tax returns.

The participating jurisdictions exchange information on:

› Interest income

› Dividend income

› Income from certain types of insurance policies

› Cash in bank accounts

› Revenue from sale of financial investments

---

[22] Multilateral Competent Authority Agreement for the Common Reporting Standard, published in Czech as Mnohostranná dohoda o automatické výměně informací o finančních účtech č. 2/2014 Sb.m.s.

[23] Act 164/2013 Sb., to regulate international cooperation in tax administration and amend some associated laws

Taxpayers who have in recent years closed their untaxed foreign accounts and invested their assets in a life insurance policy or other comparable instrument are no longer safe from potential enquiries from tax authorities, because the scheme for the automatic exchange of information also covers info about life insurance policies and other investment instruments. As with other types of income, taxpayers are bound to explain to tax authorities the origin of their assets.

As far as we can observe in our advisory practice today, the launch of the automatic exchange of financial account information has gone unheeded by most taxpayers. It would nevertheless be advisable for all taxpayers affected by recent regulatory changes in this area not to tarry any longer, embrace the change and take up the initiative toward the due declaration and taxation of their foreign capital gains.

6.3 Automatic exchange of information to replace the EU Savings Directive

Some individuals keep their accounts with Austrian or Swiss banks, which used to withhold EU tax on their income under the EU Savings Directive.

Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments (the "Savings Directive") was introduced effective from 1 July 2005. The directive aimed to tax the interest income[24] from savings of all EU citizens who are residents in another Member State. To accomplish this goal, the Member States and other countries participating in the scheme exchanged information about the interest income of individuals.

Some countries – such as Austria, Luxembourg, Switzerland, and initially also Belgium – were unable or unwilling to share the information about the savings income of beneficial owners under their strict bank privacy laws. Instead, the countries applied a flat-rate withholding tax (EU withholding tax). The tax was withheld directly by financial institutions that administered the accounts; upon the submission of the relevant confirmation, the tax withheld could be set against the Czech income tax in full, provided the income generated with the foreign bank was duly reported in the Czech tax return. Given the relatively low income tax rate in the Czech Republic (15%), taxpayers could even apply for a refund for the excess tax withholdings.

EU withholding tax rates:

- from July 2005: 15%
- from July 2008: 20%
- from July 2011: 35%

Starting from 2017, the Savings Directive was replaced by the scheme for the automatic exchange of financial account information, which means that the information about foreign capital gains will be reported directly to the Czech tax administration.

[24] Savings income in the form of interest payments, as defined by the Savings Directive.

6.4 FATCA: Exchange of information with US authorities

The Foreign Account Tax Compliance Act (FATCA) is a 2010 unilateral United States federal law aimed at reducing tax evasion of the American owners of foreign accounts to the detriment of the U.S. government. The acts requires all non-U.S. financial institutions and insurance companies to search their records for customers with U.S.-person's status and report regularly the assets and identities of such persons to the U.S. Department of Treasury. Non-cooperating financial institutions and clients must pay a tax from the investments in the U.S. at a punitive interest.

The Czech Republic and the United Stated agreed to enter into the FATCA Treaty.[25] Under this treaty, tax administrations of both countries are expected to exchange, on the principle of reciprocity, information about some financial accounts of persons having the citizenship status of either country who live abroad. This means that the Czech tax administration should receive information about capital gains from accounts at US financial institutions.

7. Conclusion

The world has shrunk – particularly for taxpayers who tend to optimize their taxes beyond the confines of legally accepted practice. This process has also closed down the gap in which taxpayers may still exercise active repentance in order to return to the realm of tax compliance.

While the application of active repentance, with its vague statutory regulation, is not bereft of hazards and pitfalls of its own (particularly in calculating the tax and the corresponding sanctions and late payment interests, or in communicating with uncooperative and inexperienced tax officers), the recent changes in tax transparency requirements, both domestic and international, should act a wake-up call for any taxpayers who may be affected by these changes to exercise active repentance so long as it is still possible without criminal repercussions – it is now high time to do so. Naturally, as always, the experienced and knowledgeable professionals here at Rödl & Partner are prepared to assist you in this complex process.

[25] 72/2014 Sb. m.s.

Contact *(Authors)*

JUDr. Monika Novotná
Attorney-at-Law
Partner
Phone: +420 236 163 753
E-Mail: monika.novotna@roedl.com

Mgr. Kateřina Jordanovová
Attorney-at-Law / Tax Advisor
Senior Associate
Phone: +420 236 163 255
E-Mail: katerina.jordanovova@roedl.com

Mgr. Jakub Šotník
Attorney-at-Law
Senior Associate
Phone: +420 236 163 255
E-Mail: jakub.sotnik@roedl.com

Published by Rödl & Partner

As an integrated professional services firm, Rödl & Partner is active at 108 wholly-owned locations in 50 countries.

Our clients trust 4,500 colleagues in the service lines audit, legal, management and IT consulting, tax consulting as well as tax declaration/BPO.

In the Czech Republic, we have been providing our services since 1991 and operate through our offices in Prague and Brno.

Rödl & Partner holds the prestigious title of the Czech Law Firm of the Year in the field of tax law in years 2012 to 2017.

”Each and every person counts“ – to the Castellers and to us.

Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today.

”Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

Rödl & Partner

Prague

Platnéřská 2
110 00 Prague 1

Phone: +420 236 163 111
Telefax: +420 236 163 799
E-Mail: prag@roedl.com

Brno

Květná 178/34
603 00 Brno

Phone: +420 530 300 500
Telefax: +420 530 300 588
E-Mail: bruenn@roedl.com

www.roedl.com/cz