

> Czech Republic

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EMPLOYMENT LAW

The employment of foreigners from the vantage point of applied law

The employment of foreigners on the Czech market is a hotly debated topic these days. According to an analysis by the Prague Institute of Planning and Development from October last year, on average, at least every tenth economically active person in the Czech Republic is a foreigner; in Prague, the ratio is in fact one in five.

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EMPLOYMENT LAW

What changes will the amended Alien Residence Act bring?

A government bill for an amendment to the Alien Residence Act seeks to accommodate needs in the area of employment of foreigners. At first glance, the bill appears to make it easier for foreigners to gain a foothold in the Czech labor market. But there is a different way to look at this piece of "friendly" legislation...

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CORPORATE AND M&A

The terms for the distribution of profit at corporations, past and present – has everything changed?

The way in which the statutory rules for the distribution of profit at corporations are interpreted has changed in a fundamental way, which is why we recommend giving the following paragraphs your full attention if you plan to distribute and pay out shares in the profit generated by your business.

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REAL ESTATE AND TAX

How does the VAT Act amendment impact real property?

The tax package, which includes an amendment to the VAT Act, has passed all hurdles in the legislative journey from bill to law. What are the main consequences for the VAT treatment of real estate?

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ACCOUNTING & TAX

Did you receive tax-exempt income in 2018? Don't forget to report it!

The notification duty for tax-exempt income means that taxpayers who in 2018 received tax-exempt income in excess of CZK 5 million must notify the finance office hereof.

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