

> Czech Republic

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REAL ESTATE

On the mutual right of first refusal of owners of buildings and of the land underneath such buildings in the Czech Republic

In a number of rulings, the Czech Supreme Court has clarified the rules for, and the limits of application of, the mutual right of first refusal of owners of buildings and of the land underneath such buildings.

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REAL ESTATE

Are environmental groups in the Czech Republic finally excluded from participation in zoning and building permitting proceedings once and for all?

Under an amendment to the Nature and Landscape Protection Act, new rules apply to the participation of civic associations in the building permitting process. They are no longer entitled to participant status in zoning and building permitting proceedings (but still have access to administrative proceedings as such). The new, more restrictive provisions have now been upheld by the Constitutional Court.

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CORPORATE

Care to tell me about your UBO? On the public record of ultimate beneficial owners in the Czech Republic

A new Act on the Registration of Ultimate Beneficial Owners was published in the Collection of Laws in February 2021, which introduces a new definition of the ultimate owners (along with stiff sanctions).

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TAXES

New rules for the electronic filing of tax returns in the Czech Republic

An amendment to the General Fiscal Code extends the deadline for filing one's tax return in case the taxpayers file their tax return electronically.

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FOODSTUFFS LAW

Czech nationalism and the common European market: Are we facing a bleak future of supermarket shelves exclusively given over to domestic food?

An amendment to the Czech Food and Tobacco Act may lead to a compulsory quota of 55% Czech food products as of 2022, which is slated to increase to 73% by 2028.

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