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CLIENT INFORMATION

Czech Republic

16 July, 2026

Electronic Sales Recording (EET) Starting in 2027 – Current Status

*The Chamber of Deputies of the Parliament of the Czech Republic has approved, in the third reading, the draft legislation introducing the new electronic sales reporting system (EET 2.0), with the proposed effective date **of 1 January 2027**. The bill will now proceed to the Senate for further consideration, and its final wording may therefore still change. In parallel, the technical preparation of the system is already underway, and the Czech Financial Administration is gradually publishing information for businesses and software providers.*

According to the current draft, the EET recording requirement is intended to apply primarily to **sales made through personal contact with the customer**, such as via cash or card payments. In contrast, cashless payments ("remote" payments), such as bank transfers or payments made through an online store's payment portal, are not expected to be subject to the recording requirement. According to the information published so far, cash-on-delivery payments are also to be exempt from the recording requirement. In assessing the impact of the new regulation it is not the industry itself that is decisive, but rather the type of payment. Businesses that receive payments exclusively via non-cash means based on issued invoices are not affected by the EET recording requirement under the draft law.

The tax authorities are already publishing technical information for providers of point-of-sale and information systems. Technical interface documentation is available, a test environment for verifying communication with the EET system is being prepared, and in the future, it will also be possible to manage certificates via the **MOJE daně (DIS+)** portal. These measures are intended to give software providers and affected businesses sufficient time to prepare the necessary technical adjustments in a timely manner.

If your business is affected by the planned EET recording requirements, we recommend that you promptly assess the impact on internal processes as well as on ERP or other information systems and, if necessary, coordinate any required adjustments with the respective software providers. However, the final measures can only be determined after the law is enacted and the final technical requirements are published.

We will, of course, keep you informed on an ongoing basis about the further course of the legislative process as well as the practical implications.

If you have any questions about the planned EET recording requirements or are unsure whether they apply to your company, please contact us. We would be happy to discuss your specific situation with you and help you prepare for the new regulations in a timely manner and without unnecessary complications.

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