



Information for clients

Czech Republic
December 19, 2022

News on the data box and abolition of electronic income recording (EET)

From 2023, a data box will be established for all natural persons conducting business activities and all legal entities that do not yet have one (such as owners' associations or interest groups). From January 2023, mandatory electronic revenue recording will be completely abolished.

Data box

All legal entities entered in the commercial register as well as lawyers and tax advisors already have mandatory data boxes.

As of 2023, a data box will automatically be set up **for all natural persons carrying out business activities** (even if their business activity has been temporarily discontinued). Likewise, a data box will be set up **for all legal entities** that do not yet have a data box (e.g. legal entities entered in the register of associations and foundations or in the register of institutions, communities of owners or non-profit companies).

The login data will be sent by mail by the end of March 2023 at the latest... Even if no one takes over the login data or logs into the data box after taking them over, the data boxes will be activated automatically.

Other natural persons who are not entrepreneurs may voluntarily set up a data box upon application.

We would like to take this opportunity to remind you of the **basic rules** for receiving and **sending** documents via the data box.

With respect to all public authorities, communication must be made through the data box. Likewise, these **authorities will deliver all documents only to the data box**.

Natural persons carrying out business activities were previously **able to** submit their tax returns in paper form, but now they **must** submit their tax returns exclusively electronically. If they fail to do so, even after being requested to do so by the tax office, they risk heavy fines.

It will be possible to request a criminal record extract, obtain a point extract from the driver's register or send a notice to your child's school via the data box.

The time of delivery of private law documents **has been unified with the time of delivery** of public law documents, in both cases this is **the time when the authorized person logs in, or the 10th day after the document is delivered to the data box**, this applies even if no one has read the document.

Therefore, we recommend that you set automatic notifications of incoming messages to your e-mail in the Data Box.

Messages are stored in the data box for only ninety days, so it is necessary to archive the messages in another location or pay a fee for the data safes, which are a direct part of the data box.

For our clients we offer data box management. If you are interested, do not hesitate to contact us.

Abolition of electronic revenue recording (EET)

Since the beginning of the coronavirus pandemic, electronic revenue entry for restaurateurs, lodging establishments, and retailers was temporarily suspended until December 31, 2022.

However, as of **January 1, 2023**, the **electronic revenue recording law will be completely repealed**.

The tax administration **will no longer operate the electronic revenue recording system after January 1, 2023**, even if entrepreneurs wish to record their revenues voluntarily. Therefore, in practice, there may be situations where the cash register attempts to send data messages but the **system is not operational**.

Therefore, we recommend that you check whether **your cash register device offers the possibility to disable** revenue collection. We recommend contacting the supplier of the cash register to check whether the cash register is still functioning after the tax administration has "switched off" the electronic system.

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