

# Guide on How to Organize Life and Work of Democratic Exiles from Eurasian Countries in the Czech Republic:

Volume II of III: Work, Taxation, and Finances

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**CLIFFORD  
CHANCE**

**ICNL**  
INTERNATIONAL CENTER  
FOR NOT-FOR-PROFIT LAW

# **Guide on How to Organize Life and Work of Democratic Exiles from Eurasian Countries in the Czech Republic:**

## **Volume II of III: Work, Taxation, and Finances**



**C L I F F O R D  
C H A N C E**

Clifford Chance Prague LLP, organizační složka (Clifford Chance)  
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## About this Guide

The Guide on How to Organize Life and Work of Democratic Exiles from Eurasian Countries in the Czech Republic: Volume II (“Guide”) was prepared by the Clifford Chance Prague LLP, organizační složka (“Clifford Chance”), with the support of the International Center for Not-for-Profit Law (“ICNL”).

The content of this publication is that of the author(s) and does not necessarily reflect the views, analysis, or policies of ICNL. The contents are the responsibility of Clifford Chance.

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### Disclaimers:

This Guide is the second of three volumes. **Volume I** covers: legal residence for democratic exiles from Eurasian countries in the Czech Republic; and available international protection status for foreigners. **Volume II** covers: the conditions under which democratic exiles from Eurasian countries can legally work in the Czech Republic; peculiarities of taxation of foreign nationals; receiving grants of donations; opening a bank account; peculiarities of receiving or transferring funds from abroad; public health insurance; among others. **Volume III** covers: information relevant to democratic exiles from Eurasian countries on establishing, registering, operating, and managing companies in the Czech Republic.

The Guide has been prepared for education purposes for foreign nationals, with special reference to Russian and Belarusian activists, human rights defenders, and civil society organization (CSO) representatives, to advise them on issues relating to visa status, labor, corporate, tax, civil law matters, and other issues related to organizing their work after relocation to the Czech Republic. The Guide aims to help individuals comply with Czech legal requirements by providing an overview of the Czech legislative framework and practice, as of September 30, 2024.

Unless stated otherwise, all information contained in this Guide applies to both Russian and Belarusian nationals.

The information used in this Guide corresponds to the legislation as of September 30, 2024, and has been obtained from public sources. Please note that legislation and practices in the Czech Republic are continually changing; therefore, it is recommended to verify the information provided in the Guide and to consult with relevant Czech institutions and experts in each specific case when using the information provided in the Guide.

The authors would be grateful if local experts could e-mail us at [nbourj@icnl.org](mailto:nbourj@icnl.org) if they notice any errors or inaccuracies when reading this Guide.

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# 1. Conditions Under Which a Foreign National Can Legally Work in the Czech Republic

## 1.1. TYPES OF DOCUMENTS AUTHORIZING IN-COUNTRY WORK

Able-bodied foreigners from third countries who want to work according to the Employment Act must have one of the following work permits to enter the Czech labor market:

- A. a Work Permit, together with a valid residence permit (according to the Act on the Residence of Foreigners);
- B. an Employee Card;
- C. a Blue Card; or
- D. an Internal employee transfer card.

Foreigners with permanent residence, asylum seekers, or graduates of Czech universities can work in the Czech Republic without a permit.

### A. Work Permit (“Povolení k Zaměstnání”)

As a foreigner, you can work provided you have a valid Work Permit and a valid residence permit. You can apply for a work permit if you are a foreigner who wants to be employed in the Czech Republic and it concerns:

- seasonal work<sup>1</sup>, for a maximum period of six (6) months in any period of 12 consecutive months;
- the performance of tasks arising from the subject matter of the activities of the legal person provided by a shareholder, statutory body or member of the statutory body, or other body of the business corporation for the business corporation;
- the holder of a long-term residence permit for the purpose of doing business;
- the holder of a long-term residence permit for the purpose of investment;
- employment for a fixed period of time for the purpose of improving skills and qualifications (so-called “internship”) for a period not exceeding six (6) months, which may be extended, but not exceeding the period necessary for obtaining professional qualifications in accordance with the regulations in force in the Czech Republic;

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<sup>1</sup> “Seasonal work” is an activity dependent on the season (activity that is tied to a specific time of the year according to a recurring event or type of event based on seasonal conditions, during which the needs in terms of labor are significantly greater than for normal type of activities).

- occasional and temporary employment of persons up to 26 years of age in the framework of school-to-school exchanges or youth programs in which the Czech Republic participates;
- a promulgated international treaty to the ratification of which Parliament has given its consent, and where that treaty makes it a condition for foreigners to have a work permit;
- the holder of a visa or the holder of a long-term residence permit for the purpose of tolerating a stay under the Residence Act<sup>2</sup>;
- an applicant for international protection or a foreigner who has been issued a certificate of tolerated stay in the territory of the Czech Republic pursuant to the Asylum Act, but not earlier than six (6) months after the expiry of six (6) months from the date of providing data for the application for international protection;
- the posting of a foreigner to the territory of the Czech Republic by a foreign employer on the basis of a contract concluded with a domestic legal or natural person for the performance of tasks arising from this contract; or
- short-term employment of up to three (3) months.

The Work Permit may be issued for a period of up to two (2) years, except in cases where a different maximum possible duration of the Work Permit is specified in the list above.

You must apply for a work permit in writing to the relevant regional office of the Labor Office, generally before arrival in the Czech Republic. You may be represented in the proceedings by your employer or by another representative authorized by you, on the basis and within the scope of a written power of attorney.

## B. Employee Card

An Employee Card is a long-term residence permit that enables third-country nationals to a temporary stay and work in the territory of the Czech Republic of more than three (3) months. The work must be in the job position for which the Employee Card was issued or the one to which the employee changed his/her employer, position, etc.

The Employment Act<sup>3</sup> provides that an Employee Card (nor an Work Permit, Intra-corporate Transfer Card, or Blue Card) is not required for the employment or work of a foreigner:

- with a permanent residence permit;
- who is a family member of a member of a diplomatic mission, consular of-

<sup>2</sup> Article 33 of the Act No. 326/1999 Coll., the Act on the Residence of Foreigners on the Territory of the Czech Republic and on Amendments to Certain Acts (hereinafter "Act on the Residence of Foreigners"), available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/1999-326?langid=1033>; for more information, see page 8 from Volume I.

<sup>3</sup> Art. 98 of the Employment Act No. 435/2004 Coll., Employment Act, available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/2004-435?langid=1033>.

fice or family member of an employee of an international governmental organization with its seat in the territory of the Czech Republic;

- who has been granted asylum or subsidiary protection;
- whose performance of work in the territory of the Czech Republic does not exceed seven (7) consecutive calendar days, or a total of thirty (30) days in a calendar year, and who is also a performing artist, a pedagogical worker, an academic employee of a higher education institution, a scientific, research or development worker who is a participant in a scientific meeting, a pupil or student up to 26 years of age, an athlete or a person who supplies goods or services in the Czech Republic or delivers or assembles such goods or services on the basis of a commercial contract, or carries out warranty and repair work;
- to whom a declared international treaty, ratified by the Parliament and to which the Czech Republic is bound, which has provided so, applies;
- who is a member of a rescue unit and provides assistance on the basis of an interstate agreement on mutual assistance in dealing with the consequences of accidents and natural disasters and in cases of humanitarian aid;
- employed in international transport, if he/she is sent by his/her foreign employer to perform work in the territory of the Czech Republic;
- accredited in the field of the media;
- who is undergoing continuous training in the territory of the Czech Republic for a future profession;
- who is staying in the territory of the Czech Republic on the basis of a long-term residence permit of a resident of another Member State of the European Union (EU);
- who is carrying out continuous educational or scientific activities in the Czech Republic as a teaching staff member or academic staff member of a higher education institution or as a scientific, research or development worker in a public research institution or other research organization pursuant to a special legal regulations;
- who has obtained secondary or higher vocational education, higher vocational education in a conservatory, or university education in the Czech Republic;
- who is staying in the territory of the Czech Republic on the basis of a long-term residence permit for the purpose of protection in the territory pursuant to the Act on the Residence of Foreigners in the Territory of the Czech Republic;

- who is a minister of a church registered in the Czech Republic or a religious society registered in the Czech Republic;
- whose performance of work in the territory of the Czech Republic is in the interest of the Czech Republic; or
- in other situations, as further provided by the Act.

## C. Blue Card

The Blue Card is a type of long-term residence permit that allows third-country nationals to legally reside and work in the Czech Republic for more than three (3) months, in a position that requires high qualifications.

The Blue Card is issued for a period of validity of three (3) months longer than the period for which the employment contract was concluded but for a maximum of three (3) years.

If you quit your job, you must notify the Ministry of the Interior within three (3) working days.

If you change jobs, you must notify the Ministry of the Interior.

Obligations for foreigners given by law also apply to you.

You can legally reside and work in the Czech Republic for the duration of your stay. With a valid residence permit card, you can repeatedly leave the Czech Republic and return again. You can also travel within the Schengen Area without the need for a visa.

As a Blue Card holder, you can also:

- Apply for the issuance of a Blue Card in other EU Member States, namely on the territory, without the need to submit an application at the embassy. In this case, your family members can apply for long-term residence for the purpose of family reunification in the same way.
- Apply for a permanent residence permit after five (5) years of residence with a Blue Card in the territory of any EU Member States.
- At the same time, your family members can apply for long-term residence at the embassy for the purpose of family coexistence within a shortened period of 90 days.

If you are a holder of a Blue Card issued by another EU Member State and you submit the application within one (1) month from the date of entry into the territory of the Czech Republic, you may apply for the issue of a Blue Card in the Czech Republic. In addition to the Ministry of the Interior, you can also submit an application at the Embassy of the Czech Republic on the territory of another EU Member State.

## D. Internally Transferred Employee Card

The card of an internally transferred employee is a long-term residence permit entitling a foreigner to stay in the territory of the Czech Republic for longer than 90 days and to work as a manager, specialist, or employed intern on the basis of an intra-company transfer.

Intra-company transfer means the temporary transfer of a foreigner:

- in a business corporation based outside the territory of the member states of the EU, with which it has concluded an employment contract during the transfer, to its spin-off plant located in the territory of the Czech Republic; or
- from a business corporation based outside the territory of the member states of the EU, with which it has an employment contract during the transfer, to a business corporation based in the territory of the Czech Republic that is the controlling or controlled person in relation to the business corporation located outside the territory of the member states of the EU or both of these business corporations controlled by the same controlling person.

### Card of an intra-company transferred employee of another EU member state

The card of an intra-company transferred employee of another EU Member State is a long-term residence permit entitling a foreigner, who holds a residence permit of an intra-company transferred employee issued by another EU Member State, to stay in the territory for longer than 90 days and to work as a manager, specialist, or an employed intern on the basis of an internal transfer.

## 1.2. DIFFERENCES BETWEEN DOCUMENTS AUTHORIZING IN-COUNTRY WORK

	Employee Card	Blue Card	Work Permit
<b>Qualification Distinctions</b>	<p>The requirements for qualifications for an available job are not restricted. Regardless of the job scope, the monthly wage, salary, or compensation of the foreigner must not be lower than the basic monthly minimum wage. The weekly working hours must be at least 15 hours.</p> <p>(The condition regarding the minimum monthly wage, salary, or compensation, and the minimum weekly working hours does not have to be met if a foreigner who already holds an Employee Card will be employed at such a position and has applied to the Ministry of the Interior for permission to work in an additional position.)</p>	<p>If the foreigner has not worked in another EU Member State as a Blue Card holder for more than two (2) years, a high qualification is required (i.e., completed university or higher vocational education, provided the study lasted at least three (3) years) or higher vocational skills (professional experience comparable to university education).</p> <p>The employment contract or future contract must be for at least six (6) months with the legally stipulated weekly working hours, and the agreed gross monthly or annual salary must be at least 1.5 times the average gross annual salary in the Czech Republic, as announced by the Ministry of Labor and Social Affairs.</p>	<p>The requirements for qualifications for an available job are not restricted.</p>
<b>Processing Time</b>	<p>The Employee Card serves as both employment and residence authorization. The Employee Card should be issued in a shorter time frame if all conditions are met, compared to separate employment permits and residence permits.</p>	<p>The Blue Card serves as both employment and residence authorization. The Blue Card should be issued in a shorter time frame if all conditions are met, compared to separate Work Permits and residence permits.</p>	<p>The Work Permit alone does not authorize the foreigner to work – a valid residence permit is required (e.g., an Employee Card in a non-dual document regime).</p>

*(Table continues next page)*

## 1.2. DIFFERENCES BETWEEN DOCUMENTS AUTHORIZING IN-COUNTRY WORK (CON'T)

	Employee Card	Blue Card	Work Permit
<b>Job Vacancy Reporting</b>	Reporting the job vacancy to the respective regional office of the Czech Labor Office is a general obligation. The employer must agree to include the job vacancy in the central register of vacancies available to holders of Employee Cards (hereinafter the “central register of positions designated for Employee Cards”). Consent can be given either when reporting the vacancy or subsequently. The job vacancy is entered into the central register of positions designated for Employee Cards after 30 days of being advertised by the Labor Office and offered to potential domestic applicants.	The employer must agree to include the job vacancy in the central register of positions designated for Blue Cards. Consent can be given either when reporting the vacancy or subsequently. The job vacancy is entered into the central register of positions designated for Blue Cards immediately, but in exceptional cases, such as high unemployment, the deadline for inclusion in the central register of positions designated for Blue Cards can be extended to 10-30 days.	The employer must notify the interest to employ a foreigner based on a Work Permit. The Work Permit will be issued if the job vacancy cannot be filled by a domestic applicant (this does not apply in the case of deployment by a foreign employer).
<b>Employee Selection</b>	A signed employment contract, agreement on work activity, or future contract (in which the parties commit to signing an employment contract or agreement on work activity within an agreed timeframe) is necessary before submitting an application for an Employee Card. The contract or agreement is one of the attachments to the Employee Card application.	A signed employment contract or future contract (for at least six (6) months) is necessary before submitting an application for a Blue Card. The signed contract is one of the attachments to the Blue Card application.	A signed employment contract, agreement on work activity, or future contract is necessary before submitting an application for an Work Permit. The contract or agreement is one of the attachments to the Work Permit application.
<b>Permit Duration</b>	According to the signed employment contract, for a maximum of two (2) years. The validity can be repeatedly extended, each time for a maximum of two (2) years.	According to the signed employment contract plus three (3) months, for a maximum of three (3) years. The validity can be repeatedly extended, each time for a maximum of three (3) years.	For a maximum of two (2) years. Validity can be repeatedly extended, each time for a maximum of two (2) years. For seasonal employment, the Work Permit is issued for a maximum of nine (9) months within a 12-month period.
<b>More Information</b>	<a href="https://frs.gov.cz">frs.gov.cz</a>	<a href="https://frs.gov.cz">frs.gov.cz</a>	<a href="https://mpsv.cz">mpsv.cz</a>

\* Table prepared by the Ministry of Labor and Social Affairs (MoLSA), available on their website, here translated into English.<sup>4</sup>

<sup>4</sup> “Pracovní oprávnění: Zaměstnanecká karta, modrá karta nebo povolení k zaměstnání?” Official website of the Ministry of Labour and Social Affairs (MoLSA) of the Czech Republic, at <https://www.mpsv.cz/pracovni-opravneni>.

## 1.3. REQUIREMENTS AND PROCEDURES FOR OBTAINING A WORK PERMIT, WORK VISA RESIDENT CARD, OR ANOTHER DOCUMENT

### A. Employee Card

A foreigner is entitled to submit an application for the issuance of an Employee Card if:

- the purpose of his/her stay in the territory is employment in one of the positions listed in the central register of vacant jobs that can be filled by holders of an Employee Card;
- has entered into an employment contract, an agreement on employment or a contract on a future contract, in which the parties undertake to conclude an employment contract or agreement on employment containing a provision that, regardless of the scope of the work, the foreigner's monthly wage, salary, or remuneration will not be lower than the basic monthly minimum wage rate (weekly working hours in each basic employment relationship must be at least 15 hours);
- has the professional competence to perform the required job and this condition results from the nature of the job or is stipulated by an international agreement, in particular;
- has the required education (in justified cases, especially in the case of reasonable doubts as to whether the foreigner has the required education or whether this education corresponds to the nature of the job, he/she is obliged to prove, at the request of the Ministry, that his/her foreign education was recognized by the competent authority of the Czech Republic);
- has the required professional qualification, if it is required according to a special legal regulation; and
- fulfills the conditions for the performance of a regulated profession, if it is such a profession.

The application for the issuance of an Employee Card is submitted at the embassy. During the stay in the territory for a visa for a stay of more than 90 days or for a long-term residence permit for another purpose, a foreigner can submit an application for the issuance of an Employee Card to the Ministry.

### B. Blue Card

An application for the issuance of a Blue Card may be submitted by a foreigner, an asylum seeker, or a person enjoying subsidiary protection, if he/she intends to stay in the territory of the Czech Republic temporarily for more than three (3) months and will be employed in a job position requiring high qualifications, which according to the Employment Act, can be occupied by a foreigner who is not a citizen of the EU, unless the foreigner:

- is an applicant for a long-term residence permit for the purpose of scientific research;
- is a resident of another EU Member State who resides in the territory of the Czech Republic on the basis of a special long-term residence permit for EU residents<sup>5</sup> for the purpose of employment or business;
- resides in the territory in accordance with the international agreement facilitating the entry and temporary stay of certain categories of natural persons in connection with trade and investments, to which the Czech Republic is bound, with the exception of nationals of third countries who hold an Intra-corporate Transferee Card or an Intra-corporate Transferee Card of another Member State; or
- is a foreigner who is an employee of an employer from another EU Member State sent to perform work as part of the transnational provision of services in the territory.

A properly completed university education or higher professional education, if the study lasted at least three (3) years, or the achievement of a higher professional skill is considered a high qualification. Higher professional skill means knowledge, skills and competences evidenced by professional practice comparable to a university education, which are related to the profession or to the sector specified in the employment contract or in the binding job offer, and which were acquired at least during the period specified for the selected professions by decree of the Ministry of Labor and Social Affairs.

The application for the issuance of a Blue Card is submitted at the embassy. An asylum seeker, a person enjoying subsidiary protection, or a foreigner who resides in the territory as a holder of a Blue Card issued by another EU Member State is entitled to submit an application for the issuance of a Blue Card to the Ministry, if the application is submitted within one (1) month from the date of entry in the territory, and also a foreigner who stays in the territory on a visa for a stay of more than 90 days or on a long-term residence permit for another purpose.

To apply for a Blue Card, a foreigner must submit with the application<sup>6</sup>:

- a travel document;
- proof of accommodation for the duration of the stay in the territory of the Czech Republic;
- a photograph, unless a visual record of the foreigner is to be taken;
- a document similar to an extract from the Criminal Register as a basis for the assessment of criminal record issued by the state of which the foreigner is a

<sup>5</sup> Ibid. Art. 42c of the Act on the Residence of Foreigners

<sup>6</sup> Ibid. The requirements stem from Art. 42j in connection with § 31 paragraph 1 letter a), d), e) and g) of the Act on the Residence of Foreigners.

citizen, if the foreigner has reached the age of 15 (if the competent embassy states so on its official bulletin board and website, this document may be replaced by an affidavit of the foreigner's good character, especially in cases where the state does not issue such a document);

- an employment contract or an agreement on a future contract for the performance of employment requiring high qualifications agreed for a period of at least six (6) months at weekly working hours established by law, which also contains the amount of the agreed gross monthly or annual wage corresponding to at least 1.5 times the average gross annual wage announced by the Ministry of Labor and Social Affairs;
- documents confirming a high qualification;
- if it concerns the performance of a regulated profession, proof of fulfillment of the conditions for the performance of such a profession; and
- upon request, other documents.<sup>7</sup>

Before issuing a visa for a stay of more than 90 days in order to receive a Blue Card, the foreigner is obliged (with certain exceptions) to present a document of travel health insurance, for the period of stay from the day of entry to the territory until the time it will be applied to him insurance according to a special legal regulation, and upon request, proof of payment of the insurance premium stated on the travel health insurance document.

## C. Employee Transfer Card

A foreigner submits an application for the issuance of an Intra-corporate Employee Transfer Card at the embassy. If the foreigner or the business corporation in which or to which the foreigner is to be transferred is a participant in a program approved by the government, and if the terms of this program allow this method of application, the business corporation may submit an application to the Ministry on behalf of the foreigner based on a power of attorney.

To apply for the issuance of an Intra-corporate Employee Transfer Card, a foreigner is required to submit, along with the application:

- A travel document;
- a photograph, unless a visual record of the alien is to be taken;
- a document similar to an extract from the Criminal Register as a basis for the assessment of criminal record issued by the state of which the foreigner is a citizen, if the foreigner has reached the age of 15 (if the competent embas-

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<sup>7</sup> This could be, according to Art. 42j paragraph 1 letter e), in connection with Art. 31, paragraph 3 of the Act on the Residence of Foreigners: (a) a document similar to an extract from the Criminal Register as a basis for the assessment of criminal record (§ 174) issued by the State of which the foreigner is a citizen, as well as States in which the foreigner has resided in the last 3 years for a total period of more than 6 months, or an affidavit in the event that this State does not issue such a document; the document cannot be required from a foreigner under 15 years of age; or (b) proof of compliance with the requirements of the precautions against the introduction of an infectious disease.

sy states so on its official bulletin board and website, this document may be replaced by an affidavit of the foreigner's good character, especially in cases where the state does not issue such a document; upon request, also from all the countries in which the foreigner has resided in the last three (3) years for a cumulative period of more than six (6) months, or an affidavit if that country does not issue such a document<sup>8</sup>);

- proof of accommodation for the duration of the stay in the territory of the Czech Republic;
- the letter of transmittal which contains:
  - confirmation from a business corporation with its seat outside the territory of the member states of the EU that the foreigner will be transferred in accordance with the regulations<sup>9</sup> to perform employment in a business corporation or spin-off plant with its seat or location in the territory as a manager, specialist or employed intern, indicating the duration of the in-house transfer and place of performance of work in the territory;
  - indication of working conditions regarding the length of working hours, the length of annual leave, and the amount of wages or salary. These conditions must not be worse than those stipulated by the Labor Code; this also applies to conditions related to safety and health protection at work, working conditions of pregnant women or women shortly after childbirth, equal treatment for men and women and other provisions on non-discrimination; and
  - confirmation that the foreigner will be transferred to a business corporation based outside the territory of the EU Member States after the expiry of the duration of the intra-company transfer.
- proof of employment prior to intra-company transfer:
  - in some cases, a document proving that the spin-off plant to which the foreigner is transferred is a spin-off plant of the business corporation in which the foreigner is transferred; or
  - in some cases, a document proving that the business corporations in which the foreigner is transferred are the controlling and the controlled person in relation to each other or that both of these business corporations are controlled by the same controlling person.

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<sup>8</sup> Ibid. According to Art. 42l paragraph 1 letter b), in connection with Art. 31, paragraph 3 of the Act on the Residence of Foreigners.

<sup>9</sup> Ibid. According to Art. 42k of the Act on the Residence of Foreigners, internal transfer means the temporary transfer of a foreigner: (a) in a commercial corporation having its registered office outside the territory of the Member States of the EU, with which he/she has an employment contract during the transfer, to a branch of that corporation with a location in the territory; or (b) from a business corporation established outside the territory of the Member States of the EU with which he/she has an employment contract during the transfer to a business corporation established in the territory which is the controlling or controlled person in relation to the business corporation established outside the territory of the Member States of the EU, or both of which are controlled by the same controlling person.

- in the case of an employed intern, the training agreement that contains:
  - a description of the training program that indicates that it is training for the purpose of professional development or training in business techniques or methods to prepare the alien for his/her future position in the business corporation to which or from which the alien is transferred, or in a business corporation that controls or is controlled by that business corporation; and
  - the duration of the training and the conditions under which the employed trainee will be supervised during the training.
- or possibly other documents.<sup>10</sup>

Before issuing a visa for a stay of more than 90 days in order to take over the card of an intra-company transferred employee, the foreigner is obliged to present a document of travel health insurance<sup>11</sup>, for the period of stay from the day of entry to the territory until the time when he/she will cover insurance according to a special legal regulation, and upon request proof of payment of the insurance premium indicated on the travel health insurance document; this does not apply to all cases.

To apply for the issuance of an Intra-corporate Employee Transfer Card from another EU Member State, a foreigner must submit, along with the application:

- a travel document;
- a photograph, unless a visual record of the alien is to be taken;
- a document similar to an extract from the Criminal Register as a basis for the assessment of criminal record issued by the state of which the foreigner is a citizen, if the foreigner has reached the age of 15 (if the competent embassy states so on its official bulletin board and website, this document may be replaced by an affidavit of the foreigner's good character, especially in cases where the state does not issue such a document; upon request, also from all the countries in which the foreigner has resided in the last three (3) years for a cumulative period of more than six (6) months, or an affidavit if that country does not issue such a document<sup>12</sup>;
- the residence permit of an intra-company transferred employee issued to a foreigner by another EU Member State;

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<sup>10</sup> Ibid. See Art. 42k of the Act on the Residence of Foreigners.

<sup>11</sup> Ibid. The travel health insurance must correspond to the conditions specified in Art. 180j of the Act on the Residence of Foreigners.

<sup>12</sup> Ibid. According to Art. 42l paragraph 1 letter b), in connection with Art. 31, paragraph 3 of the Act on the Residence of Foreigners.

- proof of accommodation for the duration of your stay in the territory;
- transmission letter<sup>13</sup>;
- in some cases, a document proving that the spin-off plant to which the foreigner is transferred is a spin-off plant of the business corporation from which the foreigner is transferred;
- in some cases, a document proving that the business corporations in which the foreigner is transferred are the controlling and the controlled person in relation to each other or that both of these business corporations are controlled by the same controlling person; and
- proof of fulfillment of the condition of required professional qualification, if applicable to the situation.

If the foreigner or the business corporation in which or to which the foreigner is to be transferred is a participant in a program approved by the government, some of the above-mentioned application requirements can be replaced with a certificate issued by this business corporation.

The holder of a residence permit for an intra-company transferred employee issued by another EU Member State can submit an application for the issuance of a card for an intra-company transferred employee of another EU Member State at an embassy or ministry during the period of validity of the temporary residence permit in the territory, and no later than 90 days from entering the territory. If the foreigner or the busi-



If the foreigner or the business corporation in which or to which the foreigner is to be transferred is a participant in a program approved by the government, some application requirements can be replaced with a certificate issued by this business corporation.

<sup>13</sup> Ibid. The letter must contain, according to Art. 42l paragraph 1 letter d) of the Act on the Residence of Foreigners:

1. a confirmation from a business corporation with its registered office outside the territory of the Member States of the EU that the foreigner will be transferred pursuant to Section 42k(2) to perform employment in a business corporation or a branch plant with its registered office or location in the territory as a manager, specialist or employed trainee, indicating the duration of the intra-corporate transfer and the place of work in the territory;
2. an indication of the terms and conditions of employment, in terms of the length of working time, the length of annual leave and the amount of wages or salary; these terms and conditions must not be worse than those laid down in the Labour Code, including those relating to occupational safety and health, the working conditions of pregnant women or women shortly after childbirth, equal treatment between men and women and other provisions on non-discrimination; and
3. confirmation that the foreigner will be transferred to a business corporation established outside the territory of the Member States of the European Union after the expiry of the intra-corporate transfer.

ness corporation in which or to which the foreigner is to be transferred is a participant in a program approved by the government, and if the conditions of this program allow this method of application, the business corporation can submit an application to the Ministry on behalf of the foreigner based on a power of attorney.

## 1.4. SPECIAL TERMS AND REGISTRATION REQUIREMENTS IN ORDER TO CARRY OUT SPECIFIC TYPES OF ACTIVITIES/WORK

### A. Legal Consultations and/or Representation on Belarusian or Russian law (not on Czech law)

An attorney whose home bar association is not in an EU Member States or in the countries of the Agreement on the European Economic Area is authorized to provide legal services in the territory of the Czech Republic only if he/she is registered as a so-called foreign attorney (“zahraniční advokát”).

A lawyer who has been entered in the list of foreign attorneys is authorized to provide legal services only in the area of the law of the state in which he/she obtained authorization to provide legal services, and in the area of international law.<sup>14</sup>

The Czech Bar Association (“Česká advokátní komora”) registers a foreign attorney in the list of attorneys after he/she:

- Passes a recognition exam – the recognition exam verifies knowledge of legal regulations on the provision of legal services and basic knowledge of the legal system of the Czech Republic; the purpose of the recognition exam is also to verify knowledge of status regulations. The recognition exam can be taken in Czech, English, German, and French, the form is written, to pass it one must answer 85% of the twenty questions correctly;
- Submits a written request to take an oath and be entered in the list of attorneys, indicating the address of the future headquarters of the law firm in the Czech Republic. The application form is available on the website of the Czech Bar Association (<https://www.cak.cz/dokumenty-a-formulare/>); and
- Presents authorization to provide legal services in their country of origin.

The registry department of the Czech Bar Association is responsible for the registration of foreign attorneys in the list of attorneys of the Czech Bar Association.

### B. Legal Consultations and/or Representation on Czech law

A foreign attorney may not provide legal services in the field of Czech law (unlike a European attorney). Therefore, a foreigner cannot act even in court proceedings, unlike a European attorney.

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<sup>14</sup> Art. 5a of the Act No. 85/1996 Coll., On Advocacy, available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/1996-85?langid=1033>.

A European attorney is a citizen of an EU Member States, or a national of another state permanently settled in one of the EU Member States, who is registered by the Czech Bar Association in the list of attorneys after taking an oath on the basis of a written application (this written application does not have any prescribed form), if the attorney in question proves that he/she:

- has fulfilled the conditions of professional education and experience set in this state to obtain authorization to provide legal services under the professional designation of his/her home state from the EU;
- passed the aptitude test, which verifies knowledge of the legal system of the Czech Republic (including the ability to interpret and apply legal regulations to a specific case, as well as knowledge of status regulations, but taking into account the fact that the applicant for its performance has already met the conditions for doing so in one of the home states to obtain authorization to provide legal services in that state under the professional designation of that home state). The aptitude test can only be taken in the Czech or Slovak language; and
- has fulfilled the conditions of full autonomy, integrity, and has not been subject to the disciplinary measure of removal from the list of attorneys or is viewed as if this disciplinary measure has not been imposed, has not been struck off the list of attorneys pursuant to § 7b paragraph 1 letter e) or f) of the Advocacy Act, or a period of five years has passed since the deletion and the insolvency proceedings were legally terminated during that time;
- is not employed or in a service relationship, with the exception of an employment relationship with the Czech Bar Association or a similar professional organization of attorneys in one of the home states, with an attorney, or with a company, or with a foreign legal entity authorized to provide legal services, or the subject of the employment relationship is performance of scientific, pedagogical, literary, journalistic or artistic activity, nor does he/she perform any other activity incompatible with the practice of law; and
- further paid the fee to the Czech Bar Association, which is stipulated by the status regulation in the maximum amount of CZK 10,000.

### C. Other Consultations (for Example, on Proposal Writing)

If a foreigner from outside the EU does not meet the above conditions for recognition as a European attorney and wishes to exercise a legal profession (attorney, notary, judge, executor, corporate lawyer, etc.), he/she must, like every citizen of the Czech Republic, complete a five-year master's degree in the field of law at one of the authorized universities schools and further fulfil the conditions for the chosen field of law.

The law does not establish special conditions for education for legal assistants or advisers, but in practice, only those who have a comprehensive legal education – junior attorneys (“advokátní koncipient”). Individually, it is possible to make arrangements almost freely with any law firm or with a company, for example, for help with simple day-to-day administration of the office (filing of documents, working at the reception, easy errands; however, please note that this is typically a job for Czech law students studying at the university).

## D. Analytical Work (research)

The law does not establish any special conditions for education for analysts and researchers. The general conditions for the recognition of foreign education and qualifications in the Czech Republic apply. Foreign university qualifications are valid in the Czech Republic without further ado. Explicit recognition of foreign higher education and qualifications within the meaning of the Higher Education Act can only be required if so provided by law.

Nostrification is a procedure for the academic recognition of individual specific foreign higher education and the qualification obtained by the applicant, i.e., a graduate of a foreign university.

In the procedure for recognition of foreign higher education and qualifications, it is not a question of professional recognition, i.e. it is not a question of recognition of education for the performance of so-called regulated professions, such as a teacher, doctor, lawyer, architect, and so on. Nostrification alone does not give authorization to exercise a regulated profession. The recognition of professional qualifications for the performance of regulated professions is governed by special legal regulations; for details on the recognition of professional qualifications, the relevant regulatory authority should be contacted.

### On the recognition of foreign higher education and qualifications in the Czech Republic:

- A public university that offers an accredited study program of similar content (i.e. comparable) decides on higher education and qualifications. Private and state universities do not have the authority to recognize foreign higher education and qualifications.
- The Ministry of Defense (Department of Human Resource Management) decides on higher education and qualifications obtained abroad in the area the military.
- The Ministry of the Interior (Department of Security Research and Police Education) decides on higher education and qualifications obtained abroad in the field of security services.
- The Ministry of Education, Youth and Sports (MŠMT in Czech) is the appeals body in case of rejection of the application by the public higher education

institution. In case of doubt, the MŠMT will determine the jurisdiction of a specific public university for recognition. In exceptional cases, if there is no relevant public higher education institution in the Czech Republic (a comparable study program is not accredited in the Czech Republic), the MŠMT will decide on recognition itself.

### Initiation of the procedure for recognition of foreign higher education and qualifications in the Czech Republic:

- The proceedings are initiated on the basis of a written request from the applicant - a graduate of a foreign university. An applicant (i.e. a graduate) for recognition of foreign higher education and qualifications in the Czech Republic submits an application to the public university of his/her choice, with the exception of studies completed in the field of military or security services, when the applicant submits an application to the Ministry of Defense or the Ministry of the Interior.

### Mandatory application components:

- An original or an officially certified copy of a foreign higher education qualification – that is, a diploma or a similarly named official document on completion of studies.
- An original or an officially certified copy of the supplement to the diploma with information on the content and scope of the education (so-called “Diploma Supplement,” “Annex to diploma,” “Transcript of Academic records,” etc.).
- An original or an officially certified copy of a written power of attorney in the event that the applicant is represented in the proceedings by a representative chosen by him.
- An officially certified copy of the document on the change of name or surname (e.g., marriage certificate), if a foreign diploma or diploma supplement is issued with a name or surname other than the applicant’s first and last name.

More information can be found directly on the website of the MŠMT.<sup>15</sup>

## E. Psychological Support

Non-medical health workers, including clinical psychologists, clinical speech therapists, behavioral analysts, occupational therapists, nutritional therapists, behavioral analyst assistants, healthcare psychologists etc., who have not obtained a professional qualification in an EU Member State, or are not:

<sup>15</sup> “Uznání Zahraničního Vzdělání a Kvalifikace v ČR, Tzv. “Nostrifikace,” the Ministry of Education, Youth and Sports (MEYS, MŠMT in Czech), at <https://msmt.gov.cz/vzdelavani/vysoke-skolstvi/nostrifikace>.

- a national of an EU Member State;
- a person with permanent residence in the territory of the Czech Republic;
- a family member of the person mentioned in a) or b);
- a national of a non-EU Member State who has been granted the legal status of long-term resident in the European Community in the Czech Republic or another EU Member State;
- a national of a state other than an EU Member State, if he/she has been granted a long-term stay in the territory of the Czech Republic or another EU Member State for the purpose of scientific research, study, internship or volunteer service in the European Voluntary Service;
- a family member of the person referred to in letter d) or e), if he/she has been granted a long-term stay in the territory of the Czech Republic;
- a person who has been granted asylum or subsidiary protection in the territory of the Czech Republic, or a member of his/her family, if he/she has been granted a long-term stay in the territory of the Czech Republic;
- a national of another non-EU Member State who is a victim of human trafficking or has received assistance for illegal immigration and who cooperates with the competent authorities, if he/she has been permitted to stay in the territory of the Czech Republic or another EU Member State for this purpose; or
- an applicant for the issuance of an EU Blue Card or the holder of this card, an applicant for the issuance of an employment card or the holder of this card, or the holder of a long-term residence permit in the territory of the Czech Republic issued for a purpose other than employment, who is employed in the territory of the Czech Republic,

but who have obtained a professional qualification for the performance of a professional activity<sup>16</sup> or performed this professional activity in accordance with the legal regulations in a country outside of the EU (hereinafter referred to as the “applicants”), can have their competence to practice the medical profession recognized by successfully completing an approval examination.

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<sup>16</sup> For the purposes of recognition of competence under this Act, “professional activity” means the performance of a profession or the performance of a professional activity corresponding to the performance of a medical profession or the performance of activities related to the provision of health care in accordance with this Act (i.e., foreign nationals who obtained their professional qualification in a country outside the EU, outside a contracting state of the Agreement on the European Economic Area, or outside the Swiss Confederation).

## Approval examination:

The main prerequisites for recognition are proof of professional knowledge, knowledge of the Czech language, integrity, and medical fitness.

The approval examination verifies theoretical knowledge, knowledge of the healthcare system in the Czech Republic, and the ability to express oneself professionally in the Czech language to the extent necessary for the performance of the healthcare profession. The recognition of fitness to practice the medical profession in the territory of the Czech Republic is tied to the successful completion of an approval examination.

The Ministry of Health has entrusted the National Center for Nursing and Non-Medical Health Professions in Brno with the management of the agenda regarding the provision of approval examinations for non-medical health professions.

All information on approval exams, together with a list of exam questions for the oral professional exam, and an overview of recommended literature, are available on the website of the National Center.<sup>17</sup>

In order to take the written and oral parts of the approval examination, a request for the approval examination must be submitted to the Ministry.

The approval examination is divided into three (3) consecutive parts:

### **a. Written part**

- i. Expert knowledge verification test.
- ii. Test to verify knowledge of the healthcare system and the basics of law in relation to the provision of healthcare in the Czech Republic.

Both tests can be taken in Czech, English, French, German or Russian. Successful completion of the written tests is a prerequisite for the practical part.

### **b. Practical part**

In order to perform the practical part of the approval examination, the Ministry must be provided with information about the intention to perform the practical part of the approval examination.

The applicant completes the practical part of the approval examination by passing it under the direct supervision of a healthcare worker qualified to perform a medical profession without professional supervision in the relevant profession, who will evaluate in writing whether the practical part of the approval examination was successfully completed. The practical part of the approval examination takes place at a health service provider, or at a social service provider. Successful completion of the practical part is a prerequisite for taking the oral exam, which follows at the earliest possible date.

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<sup>17</sup> Website of the National Center for Nursing and Non-Medical Health Professions, at <https://www.nconzo.cz/cs/aprobacni-zkouska>.

### c. Oral professional examination

An oral professional examination verifies professional knowledge, or the ability to express oneself in the Czech language. The oral professional examination is held only in the Czech language before an examination board appointed by the Minister of Health.

On the basis of a successfully completed approval examination, the Ministry will issue a certificate of passing the approval examination. With this document, the applicant can submit an application for recognition of fitness to practice the medical profession.

## F. Accounting

The same conditions apply as for analysts and researchers; *see above*.

## 1.5. REQUIREMENTS FOR WORKING INDIVIDUALLY

### A. Requirements if a foreign national works under a contract with a foreign entity not residing in the Czech Republic

There are no special requirements for a foreign national when he/she works under a contract with a foreign entity which does not reside in the Czech Republic.

### B. Requirements for a Foreign Entity not Residing in the Czech Republic Doing Business in the Czech Republic

For foreign persons, their legal personality, and in the case of natural persons also their legal capacity, is governed by the law of the state in which the legal person has its registered office, or natural person has his/her habitual residence. Such a law governs all relevant factors of doing business. Therefore, the Czech legal system recognizes such a person, which has been validly established and exists under foreign law, as a subject of law without further delay.

Foreign persons, legal or natural, therefore do not have to have its residence/domicile in the Czech Republic to be recognized.

In general, any legal entity which does not reside in the Czech Republic (or a natural person who is not domiciled in the Czech Republic) may do business in the Czech Republic under the same conditions and to the same extent as a Czech person, with some exceptions.

- Any foreign person may commence business in the Czech Republic **only** on the date of registration of its person (or its branch) in the Commercial Register.
- There are exceptions to this rule – to do business in the Czech Republic, it is not necessary to register the business in the Commercial Register for:
  - natural persons who are citizens of another EU Member State, states forming the European Economic Area or the Swiss Confederation;
  - family members of the persons referred to above, provided that they have the right to reside in the Czech Republic;

- nationals of a third State who have been granted long-term resident status in an EU Member State;
- family members of persons referred to above who have been issued a long-term residence permit in the Czech Republic; or
- other natural persons who have acquired the right to conduct business under Czech law.

## C. Employing a Foreign National Worker

### Employees from EU countries

Employment of EU citizens is governed by the same rules as employment of citizens of the Czech Republic. The same conditions as for EU citizens also apply to citizens of Switzerland, Norway, Iceland and Liechtenstein, as well as to family members of EU citizens or citizens of these countries (however, they need a special document from the Ministry of the Interior of the Czech Republic).

The employer is obliged to keep a register of citizens and their family members and also to inform the relevant regional branch of the Labor Office of the Czech Republic about the entry of a foreigner to work and the termination of the employment relationship. Employees from EU countries are obliged to report their presence in the Czech Republic to the Foreigners Police if they plan to stay in the Czech Republic for more than 30 days. Failure to comply with this obligation could lead to a fine up to millions of euros.

### Employment of foreigners with free access to the labor market

The same rules apply to the employment of foreigners with free access to the labor market as to the employment of foreigners from EU countries. Foreigners with free access to the labor market are foreigners with a residence card of an EU family member, foreigners with a Czech university diploma, foreigners with long-term residence for the purpose of family cohabitation, foreigners who are in the Czech Republic continuously preparing for a future profession, and foreigners with permanent residence in the Czech Republic.



Third-country nationals do not have automatic free access to the labor market in the Czech Republic.

## Employment of foreigners outside of the EU

Third-country nationals do not have automatic free access to the labor market in the Czech Republic. If these foreigners are not among those with free access to the labor market, they need:

- a residence permit in the territory of the Czech Republic and a Work Permit. These foreigners need a valid Work Permit issued by a regional branch of the Labor Office of the Czech Republic, together with a valid residence permit issued by the Ministry of the Interior; or
- an Employee Card, a Blue Card or an Work Permit; and
- at the same time, a written contract of employment for the period of time for which the employment is to be performed, a written agreement on work activity or a written agreement on a future contract in which the parties undertake to conclude a contract of employment or agreement on work activity within an agreed period of time (for holders of a Work Permit, such concluded contracts or agreements must (with exceptions) also include the duration of the basic employment relationship, the amount of the wage, salary or remuneration, the length of the agreed weekly working time and the amount of leave in accordance with the legislation), and provided that the employer has registered the foreigner for social and health insurance benefits.

## Employer's obligations in the case of employing a foreigner

In the case of employment of a foreigner, the employer is obliged to offer the foreigner the working and wage conditions customary for a citizen of the Czech Republic in the same job classification according to applicable legislation or in accordance with collective agreements or employment contracts.

The weekly working hours of at least 15 hours must be guaranteed to the holders of the Employee Card and the wage, regardless of the scope of work, must not be lower than the basic rate of the monthly minimum wage; the employer is obliged to guarantee a gross annual wage of at least **1.5 times the** average gross annual wage to the holders of the Blue Card.

Employer, whether it is a natural or a legal person, with a residence or headquarters in the Czech Republic or it is a plant branch of a foreign legal entity, or a foreign natural person entitled to business in the territory of the Czech Republic, is obligated to keep records of all Czech and EU citizens, EEA citizens, Swiss citizens, of their family members, and of all foreigners (regardless of whether they have free access to the labor market or they need an employment permit) that the employer employs.

Employer is also obligated to notify the relevant labor office of the planned start of employment, the latest day of the commencement of the employment, and further of any change or termination of the employment, within 10 working days.

The employer is further obliged to inform the relevant labor office if a foreigner who has been issued a Work Permit, Employee Card or Blue Card,

- has not commenced work; this fact must be notified to the relevant labor office at the latest:
  - within 45 calendar days from the date on which the conditions for the issue of the employment card or Blue Card were fulfilled,
  - within 10 calendar days of the date on which the foreigner should have started work (when the employment permit is issued).
- terminated the employment before the expiry of the period for which the employment permit, employment card or Blue Card was issued, if the employment was terminated by termination of employment for one of the reasons specified in Section 52(a) to (e) of the Labour Code or by agreement for the same reasons or by immediate termination, the reason for termination of employment; the employer must comply with this fact within 10 calendar days of the date on which the foreigner terminated the employment.

The information obligation also applies to cases where, during the employment or work in the Czech Republic, a fact occurs on the basis of which the foreigner no longer needs a Work Permit, an Employee Card, an Intra-corporate Transfer Card or a Blue Card. This information obligation must be fulfilled no later than 10 calendar days from the date on which the fact that the Work Permit, Employee Card, Intra-corporate Transfer Card or Blue Card is no longer required has occurred.

For those employees who need a residence permit to stay in the Czech Republic, the employer is obliged to keep copies of documents proving the legitimacy of their stay in the Czech Republic for the duration of their employment and for 3 years after the end of their employment.

From 1 July 2024, due to the full digitisation of the system, the fulfilment of the information obligation, i.e. sending information cards and communications, is possible exclusively through one of the three digital channels:

- **By filling in the web form<sup>18</sup>;**
- **By sending an XML file (e.g. created using the Ministry of Social affairs web site<sup>19</sup>) to the Digital Data Box of the Labour Office of the Czech Republic (zakmgv5);**
- **By direct integration of your information system with the interface of the Ministry's website.**

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<sup>18</sup> Available here: <https://www.mpsv.cz/web/cz/digitalizace-informacnich-karet>

<sup>19</sup> Available here: <https://www.mpsv.cz/web/cz/digitalizace-informacnich-karet>

## D. When it is Necessary to Register as an Individual Entrepreneur

You can do business either as a sole trader or through the establishment of a business corporation. Natural persons who run their own business are called “self-employed persons” (“osoba samostatně výdělečná činná” or “OSVČ”).

A “self-employed person” is an individual who has completed compulsory school attendance, attained the age of at least 15 years, and earns income from business or other independent gainful activities. Self-employment is legally defined in the Pension Insurance Act<sup>20</sup> to include:

the performance of artistic or other creative activities on the basis of copyright relationships, with the exception of activities the income from which constitutes a separate base for calculating individual income tax subject to a special tax rate under a separate statute.

Such exceptions include authors’ incomes from contributions to newspapers, magazines, radio, or television generated from sources in the territory of the Czech Republic.

These incomes constitute a separate tax base subject to a special tax rate provided that they are generated from the exploitation or granting of rights of industrial or other intellectual property, copyrights and neighboring rights, including incomes from the publication, reproduction and distribution of literary and other works at one’s own expense and that the sum of these incomes from the same payer does not exceed CZK 10,000 in a calendar month.

Self-employed persons can do business as traders, farmers, self-employed artists, forensic experts, private doctors, lawyers, etc.

A natural person who has been granted international protection and his/her family members can run a business under the same conditions as a citizen of the Czech Republic.

A foreign natural person<sup>21</sup> who intends to operate a business in the territory of the Czech Republic and who is not a citizen of an EU Member State, or another contracting state of the Agreement on the European Economic Area or the Swiss Confederation must have a residence permit in the territory of the Czech Republic, with the exception of the case if he/she intends to operate a business through the organizational component of the plant.

A foreign natural person who intends to operate a business in the territory of the Czech Republic and who is obliged to have a permit to stay in the territory of the Czech Re-

<sup>20</sup> Act No. 155/1995 Coll, the Pension Insurance Act, available in English here: <https://www.zakonyprolidi.cz/translation/cs/1995-155?langid=1033>.

<sup>21</sup> Definition can be found in Art. 5 paragraph 2 of Act No. 455/1991 Coll., the Trade and Business Licensing Act, available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/1991-455?langid=1033>.

public must submit a document proving that he/she has been granted a visa for a stay of more than 90 days or a long-term residence permit with the declaration of trade and the application for a concession (“koncese” in Czech).<sup>22</sup> The obligation to provide the document shall not apply to a foreign natural person who intends to operate a trade in the Czech Republic through a branch plant.

The general conditions for running a business by natural persons are:

- Legal capacity (minimum age of 18), which can be replaced by the court’s consent to the consent of the minor’s legal representative to run a business independently; and
- Impeccability (“bezúhonnost”).
  - A person who has been legally convicted of a criminal offense committed intentionally is not considered to be impeccable, if this criminal offense was committed in connection with business, or with the object of business for which he/she applies or which he/she announces, if he/she is not regarded as if he/she had not been convicted.
  - In the case of persons who are not citizens of the Czech Republic or another EU Member State, impeccability is proven by an extract from the records of the Criminal Register or an equivalent document issued by the country of which the person is a national. If that State does not issue a criminal record extract or equivalent document, the natural person shall submit an affidavit of good character made before a notary or other competent authority of the State of which he/she is a citizen or before a notary or other competent authority of the State of last residence. These documents must not be older than three (3) months.
  - Citizens of the Czech Republic and persons who have a permanent residence permit on the territory of the Czech Republic demonstrate impeccability with an extract from the Criminal Register of the Czech Republic. The extract will be requested by the Trade Licensing Office itself, so these persons do not need to submit it with the notification or application .

## E. Special Conditions for Running a Business are Established Separately for Individual Businesses

### Entrepreneurial activity (“živnostenské podnikání”)

A sole proprietorship is a continuous business activity carried out independently, in one’s own name and under one’s own responsibility, and for the purpose of making a profit.

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<sup>22</sup> A concession is an official permit to carry out an activity (trade, artistic) in the Czech Republic. A condition for carrying out listed licensed trades, granted by the Trade Licensing Office.

You can run a business both as a natural person and as a legal entity.

According to the Act on Entrepreneurial Activity ( or “Trade”), foreign persons may operate a business in the territory of the Czech Republic under the same conditions and to the same extent as Czech persons, unless otherwise stated in the Trade Act.

Conditions include:

- Legal capacity (minimum age of 18), which can be replaced by the consent of the court to the consent of the legal guardian of the minor to independently run a business activity;
- Impeccability (“bezúhonnost”); and
- Professional qualification, if required.

There are two categories of trades:

- **Announced trades** (“ohlašovací živnosti”) (in the majority of cases, the right to conduct business is established upon reporting the business to the Trades Licensing Office and certified by the issuance of an extract from the Trades Register); and
- **Licensed/concessioned trades** (“koncesované živnosti”) (the right to transact business is preconditioned by an approval of the appropriate state administration authority, it is established by granting a license and certified by the issuance of an extract from the Trades Register).

Announced businesses are further divided into:

- **Free** (“volné”) - the professional qualification is not determined. This business contains 82 fields of activity<sup>23</sup>, from which the entrepreneur chooses the fields that you will operate from when announcing.
  - These include, for example: retail and wholesale (including e-shops), accommodation services, consultancy services, guiding, translation, or the organization of cultural, sports and other productions. In addition to the explicitly listed activities, the Trade Act (under the item “Production, trade and services not elsewhere classified”) also lists, for example, agricultural services, animal husbandry, forestry, publishing activities, machine production, and the like.
- **Craftsmanship** (“řemeslné”) - established professional competence. The condition is either a teaching certificate, high school diploma in the field, higher professional education, university education, retraining or six years

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<sup>23</sup> These include, for example: retail and wholesale (including e-shops), accommodation services, consultancy services, guiding, translation, or the organization of cultural, sports and other productions. In addition to the explicitly listed activities, the Trade Act (under the item “Production, trade and services not elsewhere classified”) also lists, for example, agricultural services, animal husbandry, forestry, publishing activities, machine production, and the like.

of experience in the field. Handicrafts are listed in Appendix No. 1 of the Trades Act.<sup>24</sup>

- **Bound** (“vázané”) – professional competence is regulated by special legal regulations listed in Annex No. 2 of the Trade Act.<sup>25</sup>

### Responsible representative

According to the Trade and Business Licensing Act, an entrepreneur can run a business through a “responsible representative.”<sup>26</sup> The responsible representative is a natural person appointed by the entrepreneur, who is responsible for the proper operation of the business and for compliance with trade law regulations and is in a contractual relationship with the entrepreneur. No one can be appointed to the position of responsible representative for more than four entrepreneurs.

Those not permitted to be appointed as a responsible representative include:

- an entrepreneur who is a natural person and does not meet the special conditions for running a business; or
- an entrepreneur who is a legal entity, for trades requiring the fulfillment of special conditions for running a trade. A Czech legal entity shall appoint a person who is a member of its statutory body and who fulfills the conditions for performing the function of responsible representative according to this Act to the position of responsible representative. A foreign legal entity appoints the head of a spin-off plant located on the territory of the Czech Republic as responsible representative who meets the conditions for the performance of the responsible representative function according to this Act. If a responsible representative cannot be appointed from among the listed persons, the entrepreneur shall appoint a responsible representative from among other persons.

### Long-term residence permit for the purpose of investment

The Ministry will issue a long-term residence permit for the purpose of investment (“Povolení k dlouhodobému pobytu za účelem investování”) to a foreigner who intends to temporarily reside in the territory for a period longer than 90 days, and who:

- is an entrepreneur and the right to do business in the territory in the subject of the activity that he/she intends to operate in the territory will arise at the latest by documenting a long-term residence permit for the purpose of investment to the relevant administrative authority within the period set by a special legal regulation;

<sup>24</sup> Act No. 455/1991 Coll., the Trade and Business Licensing Act, available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/1991-455?langid=1033>.

<sup>25</sup> Id.

<sup>26</sup> Art. 11 of the Act No. 455/1991 Coll. Trade and Business Licensing Act, available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/1991-455?langid=1033>.

- intends to make an investment in the territory consisting in the creation of new job positions<sup>27</sup> in the number determined by the government decree and in the investment of funds in the amount determined by the government decree (hereinafter referred to as “significant investment”); the investment of funds can be replaced, in the part specified by government decree, by investing in other property, the ownership and origin of which can be proved by the foreigner and the value of which, assessed by an expert in accordance with the Property Valuation Act, corresponds together with the invested funds to the total amount of invested funds determined by government decree, while for other property they consider tangible and intangible things, including technological and informational prerequisites or knowledge, whose contribution to the foreigner’s business is comparable to investing a part of the funds that this other asset replaces;
- the intention to make a significant investment is credible and feasible, and the significant investment is intended to benefit the state, region or municipality;
- has funds to make a significant investment and these funds are deposited in a foreigner’s account maintained in an EU Member State or in another contracting state of the Agreement on the European Economic Area by a person authorized to provide payment services in that state; upon request, the foreigner is obliged to prove their origin; and
- is a person without debts (this condition does not apply in the case of a foreigner who has not previously resided in the territory).

The Ministry will also issue a long-term residence permit for the purpose of investment to a foreigner who intends to temporarily reside in the territory for a period longer than 90 days, is a partner, a member of the statutory body or a procurator of a business corporation and can prove that his/her activities in the territory will have a significant impact on business operations corporation. The conditions for the issuance of the long-term residence permit for the purpose of investment listed above must be fulfilled by the business corporation, while the share of the foreigner who applies for the issuance of a long-term residence permit for the purpose of investing as a partner in the business corporation must correspond to at least the lowest share determined by government regulation.

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<sup>27</sup> The new job positions means a job which is created in connection with the realization of a significant investment and which is occupied by an employee for the duration of the realization of a significant investment or in the event that a long-term residence permit for the purpose of investment is issued for two (2) years, for at least two (2) years, who has an employment contract for weekly working hours established by law and is a citizen of the EU or a member of his/her family.

## F. Procedure for Obtaining Individual Entrepreneur Status as a Foreign National

In the Czech Republic, commercial activities on the basis of the Trading Certificate (“živnostenské oprávnění”) are regulated under Act No. 455/1991 Sb., Coll., Trade and Business Licensing Act.

A natural person who is a holder of a permanent residence permit or who has been granted asylum, and a legal entity with a registered office in the Czech Republic are also treated as Czech persons/entities.

Natural persons with a domicile outside of the Czech Republic or legal entities with a registered office outside of the Czech Republic (hereafter referred to as “foreign entities”) may run a business in the Czech Republic under the same conditions and under the same limitations as a Czech person/entity unless it is otherwise established under the Trades Licensing Act or a special act.

Foreign nationals with a permanent residence status and asylum holders therefore have the same status in terms of their ability to run a small business as Czech citizens.

Third-country foreign nationals without permanent residence status in the Czech Republic must possess a valid residence permit in order to run business in the Czech Republic.

The establishment of the right to run business by foreign natural persons is subject to the below-listed general and special conditions:

### General conditions

The general conditions are as follows:

- minimum age of 18;
- capacity to enter into legal acts; and
- impeccability.

### Special Conditions

The special conditions of performing commercial activities on the Trading Certificate include professional or other abilities if they are required by the Trades Licensing Act.



Foreign nationals with a permanent residence status and asylum holders have the same status in terms of their ability to run a small business as Czech citizens.

To start your own business, you need a business license. Foreigners over the age of 18 can apply to register a business or apply for a concession at any Trade Office (“živnostenský úřad”) or at Czech Points located at selected branches of the Czech Post via a single form (<https://www.rzp.cz/epo-jrf/cs/new-filed>). Trade Offices operate at the Municipal Office for each district.

To establish a business, the following must be presented:

- a passport;
- documents of professional competence (document of education and experience), if required according to the type of trade declared (i.e., if it is not a free trade);
- a document proving the legal reason for the use of the premises in which he/she has placed his/her seat, if it differs from his/her place of residence or if he/she has his/her residence at the address of the registration office, special register or at the address of the seat of the administrative body. A written declaration by the owner of the property, apartment or non-residential space where the premises are located that he/she agrees with the location is sufficient to prove the legal reason for using the premises;
- an extract from the criminal record or an equivalent document from the country of birth (officially confirmed and younger than 90 days), if the foreigner does not have a permanent residence permit in the territory of the Czech Republic; and
- proof of the legality of residence – a document proving the granting of a visa for a stay of more than 90 days or a long-term residence permit (valid for foreigners outside the European Economic Area).

The administrative fee for registering a business or applying for a concession costs CZK 1,000.

Foreigners who do not have a long-term residence permit in the Czech Republic and come from countries outside the EEA will also have to fill out an application for a long-term residence permit for the purpose of doing business in the Czech Republic.

If a foreigner declares a trade and has fulfilled all the conditions stipulated by the Trade Act, the relevant Trade Office makes an entry in the trade register within five (5) working days from the date of delivery of the notice and issues a statement to the entrepreneur.

In the case of licensed businesses, if:

- the application for a concession has all the requirements stipulated by law,
- if the foreigner meets all the conditions for running a business,
- if the foreigner does not have an obstacle to running an activity, and

- if the relevant state administration body agrees to grant the concession (if this consent is required by law, the state administration bodies usually make a decision within 30 working days),

then the Trade Office decides on the granting of the concession and, within five (5) working days from the date of acquisition of legal force, makes an entry in the trade register and issues an extract to the entrepreneur.

The establishment of a business must be reported to the health insurance company and the district social security administration within eight (8) days. It is also necessary to register for tax with the tax office within 30 days.

## G. Trade Announcing

In the announcement of trade (“ohlášení živnosti”) to the Trade Office<sup>28</sup>, the natural person shall state:

- first and last name, or business company, citizenship, residential address, social security number, if assigned, date of birth, place of birth (municipality, district, state) and family name;
- for the responsible representative, the data specified in the provision of letter, similarly, if the business is conducted through his/her person;
- foreign natural person’s name, surname, or business name, social security number, if assigned, date of birth, address of residence outside the territory of the Czech Republic, address of place of residence in the Czech Republic (if permitted), designation and address of the location of the spin-off plant in the Czech Republic the Republic;
- if the responsible representative is a person residing outside the territory of the Czech Republic, he/she shall also state the address of his/her place of residence in the Czech Republic, if he/she was permitted to stay;
- registered office address;
- the subject of business, or other additional data relating to the scope of the trade license:
  - The notifier is obliged to define the subject of business stated in the notification with sufficient certainty and clarity. When declaring a freelance business, the declarant shall state the fields of activity that he/she will carry out as part of his/her business. The business subject of a free trade must be declared in accordance with the name of the field of activity. The business object of the trade of crafts and binding must be declared in accordance with Annexes No. 1 and 2 to the Trade and Business Licensing Act in full or in part;

<sup>28</sup> Art. 45 of the Act No. 455/1991 Coll., Trade and Business Licensing Act, available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/1991-455?langid=1033>.

- personal identification number (“IČO”), if assigned;
- an establishment or establishments in which business operations will be started immediately after the establishment of a trade license, with the exception of mobile establishments and vending machines;
- the duration of the authorized stay, if the person concerned is subject to the obligation to have an authorized stay;
- the degree or scientific rank of the persons listed in letters a) to c), if they will use them in the course of their trade;
- any request for an automatic change of the address of the seat to the address of residence; and
- possibly the address for delivery by all trade authorities.

### Joint submission

A person can, together with the announcement of the trade, also solve the following notification/submission:

- starting self-employment according to the law governing the organization and implementation of social security;
- submit an application for pension insurance;
- submit an application for health insurance;
- to announce the creation of a vacancy or its filling;
- submit a notification in accordance with the Public Health Insurance Act;
- submit an application for the issuance of a Czech national tour guide card in accordance with the Act regulating certain business conditions and the performance of certain activities in the field of tourism; and
- may also make a submission containing the data required in the application for registration for income tax or road tax and a submission containing the data required in the notification of entry into the flat-rate income tax regime.

The natural person shall attach to the notification:

- If he/she is a citizen of another EU Member State, an extract from the criminal records or an equivalent document issued by the competent judicial or administrative authority of this state or the member state of his/her last residence, or an extract from the records of the Criminal Register with Appendix 25b containing information that is entered in the criminal records of the member state, of which he/she is a citizen, or the Member State of his/her last residence; if the member state of the last residence is the Czech Republic, the impeccability shall be proven by an extract from the Criminal Register.<sup>29</sup>

<sup>29</sup> Special requirements apply to those who are not citizens of the Czech Republic: see Art. 6 paragraph 3 of the Act No. 455/1991 Coll., Trade and Business Licensing Act, available in English in a non-consolidated version here: <https://www.zakonyprolidi.cz/translation/cs/1991-455?langid=1033>.

- If this state does not issue an extract from the criminal records or an equivalent document, the natural person shall submit an affidavit of integrity made before a notary or other competent authority of the Member State of which he/she is a citizen, or before a notary or other competent authority of the Member State of last residence. These documents must not be older than three (3) months; the document according to this letter can be replaced by a document on the recognition of professional qualifications, if it also proves that the condition of integrity has been met.
- If he/she is a citizen of a state other than the state mentioned in letter a) and if he/she does not have a permanent residence permit on the territory of the Czech Republic, an extract from the criminal records or an equivalent document issued by the state of which the natural person is a citizen. If this state does not issue an extract from the criminal record or an equivalent document, the natural person shall submit an affidavit of integrity made before a notary or other competent authority of the state of which he/she is a citizen, or before a notary or other competent authority of the state of last residence. These documents must not be older than three (3) months.
- If the responsible representative is a citizen of an EU Member State, documents according to letter a), if the responsible representative is a citizen of a state other than an EU Member State and does not have a permanent residence permit on the territory of the Czech Republic, documents according to letter b); these documents must not be older than three (3) months.
- A document proving her professional competence, or the professional competence of the responsible representative, if required by law.
- Residence documents, if he/she is a foreign natural person; a foreign natural person who establishes a spin-off plant on the territory of the Czech Republic, a document proving that he/she has a plant outside the territory of the Czech Republic, and documents on its operation; proof of plant operation is not provided by a citizen of an EU Member State.
- A document proving the legal reason for the use of the premises in which it has its place of business, if it differs from its place of residence, or if it has a place of residence at the address of the registered office, special register or at the address of the seat of the administrative body; to document the legal reason for using the premises, a written statement from the owner of the property, apartment or non-residential space where the premises are located that they agree to the location is sufficient.
- A declaration of the responsible representative that he/she agrees to the appointment; the signature on the declaration must be officially verified if the responsible representative did not make the declaration in person in front

of the Trade Office or if the responsible representative did not send the declaration to this office signed in the manner with which a special legal regulation combines the effects of a handwritten signature.

- Proof of payment of the administrative fee according to a special legal regulation.

## H. Procedure for Closing Individual Entrepreneurship

According to the Trade Act, an entrepreneur is free to apply to the Trade Office for the termination (“ukončení”) of the trade permit at any time. The Trade Office will issue a decision on the cancellation of the trade license on the day that the entrepreneur informs it, but no earlier than on the day of delivery of the application. If the entrepreneur does not indicate the date of cancellation, the trade license is cancelled upon acquisition of the legal force of the decision. After the decision becomes legally binding, the Trade Office will make an entry in the Trade Register about the cancellation of the relevant trade authorization.

- The application is submitted on the Uniform registration form called the Change sheet (“Změnový list”), or in the form of a regular submission with general requirements according to the administrative regulations. It is necessary to enter the following information about the entrepreneur: first name, last name, date of birth, and address.
- Correctly completed submissions can be submitted electronically or in person or by post.
  - It is submitted electronically directly from the application to the electronic filing office of the trade register (available [here](#)), or to the Digital Data Box of the relevant Trade Office.
  - No document needs to be attached to the application.

If you will apply for the cancellation of the business in person or by mail, you need:

- The application for the cancellation of a trade license in the form of a Uniform registration form called the Change sheet, or in the form of a regular submission with general requirements according to the administrative regulations. The given data about the entrepreneur are: first name, last name, date of birth, and address.
  - Identity card.
  - No document needs to be attached to the application.
  - During a personal visit, you will appear at the chosen municipal Trade Office and the ŽÚ employee will fill out a form based on the facts you have provided, which you will sign on the spot.

To apply by post, please follow these steps:

- fill in the application in the JRF application, or write an application in the form of a regular application;
- print, sign the application;
- send the application by post to the relevant municipal Trade Office; or
- you can submit a written application in person to the office of the relevant municipal Trade Office.

It is also possible to submit a request at the contact point of the CzechPoint public administration.

The amount of fees when processing an application in person or when submitting an application by post:

- the application for the cancellation of a trade license is not subject to an administrative fee.
- acceptance of a CzechPoint submission is subject to a fee of CZK 50.

The State will not, upon the termination of the trade permit, investigate whether the entrepreneur has any outstanding debts to the budget, suppliers or employees. However, it is the entrepreneur's responsibility to properly meet his/her liabilities and obligations:

- Entrepreneurs must notify the Trade office, the Tax office, the District Social Security Administration ("Správa sociálního zabezpečení"), and the health insurance company of the cancellation of their business. Failure to comply with reporting obligations is sanctioned, so it is necessary to observe the legal deadlines. All institutions are notified by filling out the proper form, as mentioned above.
- Employments with any employees must be legally and properly terminated, ideally by agreement on the termination of the employment relationship. It is not decisive whether the entrepreneur deals with the termination before or after he/she has notified the authorities of the cancellation of the trade permit. Any employee of a terminated business employee is entitled to severance pay in the amount of one to three times his average earnings (depending on the duration of the employment relationship) and this entitlement arises even in the event of an agreement. Failure to pay the severance pay results in liability and could lead to court proceedings.
- An employer who terminates his activity and therefore the employment relationship with his employees is obliged to notify the Czech Social Security Administration about the date of termination of employment with the employee on the prescribed form, within eight (8) calendar days of the termina-

tion of employment. If you no longer have any employees, you must deregister from the employer register within eight (8) calendar days.

- All outstanding obligations (rent of premises, payments of energy, rent of car etc.) must still be defrayed and the termination of business has no impact on their bindingness.
- The entrepreneur must also correctly file his/her taxes for the last tax period under self-employment, and also modify his/her income tax based on whether the business was registered to do their own accounting, tax records or claimed expenses as a percentage of income.

Furthermore, it is also possible to only suspend (“přerušit”) the business. It is not obligatory to report the interruption of business to the Trade Office, but the entrepreneur is obliged to report it to his/her health insurance company, the district social security administration and the tax office. If the entrepreneur reports the interruption of the business to the Trade Office via the above-mentioned Change sheet or via the application of the Trade Office, the office itself informs the entities that must be informed.

## I. Procedure for Suspending the Activity of an Individual Entrepreneur

The Trade Office will cancel the trade authorization if:

- the entrepreneur requests it;
- the entrepreneur no longer meets the conditions of full autonomy (or replacement of full autonomy with the permission of the court) or integrity<sup>30</sup>;
- there are obstacles to running a trade according to Section 8 or 8a of the Trade Act, if it is not an obstacle according to Section 8, paragraph 5 of the Trade Act in the case of a free trade, such as, for example, if bankruptcy has been declared for the property of the trader; if the entrepreneur was banned from operating; if the real owner of the legal entity doing business is not blameless, if the natural or legal entity operates the same trade for three (3) years from the acquisition of legal force of the decision to cancel the trade license in specific cases, etc.;
- if the entrepreneur has seriously violated the conditions established by the decision on granting the concession;
- if a foreign natural person, who must have a residence permit in order to be authorized to operate a business in the territory of the Czech Republic, does not meet this condition;
- if the entrepreneur has not operated a business for more than four (4) years and the entrepreneur has not interrupted the business; or

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<sup>30</sup> Meaning the entrepreneur has his/her autonomy limited, typically as a result of a deteriorating mental health. More information is available in English here: <https://dostupnyadvokat.cz/en/blog/proceed-with-restriction>.

- the entrepreneur does not prove the legal reason for the use of the premises (for example, he/she does not document the consent of the owner of the premises to the use of the premises for running a business).

## 1.6. HIRING EMPLOYEES OR CONTRACTORS (LOCAL OR FOREIGN) AS A FOREIGN NATIONAL-INDIVIDUAL

The Czech Republic does not have any regulations specifying paid staffing levels. Any entrepreneur, including a foreign national, is free to hire as many employees that meet its needs and are within its financial resources. However, service contracts should not be used to avoid the employment relationship and to conceal employment. In some cases, this form of employment is considered illegal as it prevents the contractor from benefiting from the advantages and securities provided to employees by law. The employer can face a fine of up to ten million crowns. Such an illegal situation is therefore when:

the self-employed person performs activities for only one employer, the employee is subordinate to the employer and the work is performed on behalf of the employer according to his/her instructions for a wage, salary or remuneration for work during working hours and at the employer's workplace, or at another agreed place.

### Cooperating Person

Individual entrepreneurs also have the possibility to use a so-called cooperating person ("spolupracující osoba"). A cooperating person is an institute that allows a businessperson to transfer part of his/her income and expenses to another person. According to the law, a cooperating person can be:

- a cooperating husband or wife and also a registered partner;
- a cooperating person who lives in the same household with the taxpayer; or
- a family member participating in the operation of a family plant, which is considered to be a plant in which spouses or at least one of the spouses and their relatives up to the third-degree work, or persons with spouses who are brothers-in-law up to the second degree, and this plant is owned by one of these persons.

The institute of cooperating persons was introduced as it is illegal to directly employ a spouse or a registered partner, but the law system needed a legal treatment of the situation.

The cooperating person must genuinely participate in the taxpayer's business activities. If this condition is met, the personal income taxpayer can allocate their income and expenses incurred for earning, securing, and maintaining the income between themselves and the cooperating person. It is possible to transfer income and expenses from trade or other business activities, income from agricultural activities, or income from

the provision of industrial or copyright rights, etc. Income from the rental of property included in business assets or income from the performance of independent professions can also be allocated. However, it is not possible to transfer income from employment, income from capital assets, or income from rentals when the rental property is not part of the business assets.

When an entrepreneur decides to engage a cooperating person in their business, they must inform the Tax office, the district Social security administration, and the health insurance company. The cooperating person is required to register with the tax office for income tax and will be assigned a Tax Identification Number (DIČ). At the relevant social security administration, they will receive a variable symbol for paying mandatory social insurance contributions, as well as health insurance contributions, if the cooperating person reports cooperation as their primary self-employment activity. The cooperating person is obligated to submit an income and expense report and, of course, a tax return.

The cooperating person is considered self-employed (OSVČ) but does not need their own trade license. Only the main entrepreneur acts in legal relationships.

## 2. Peculiarities of Taxation for Foreign Nationals Generating Income in the Czech Republic

### 2.1. PECULIARITIES OF TAXATION OF FOREIGN NATIONALS, CARRYING OUT WORK UNDER SERVICE CONTRACTS AND LABOR CONTRACTS WITH NON-RESIDENTS AND WITH LOCAL ORGANIZATIONS AND INDIVIDUALS; DISTINCTION IN TERMS OF TAXATION, WHEN WORK IS CARRIED OUT TO BENEFIT THE COUNTRY OF CITIZENSHIP OF A FOREIGN NATIONAL; PECULIARITIES OF TAXATION RULES FOR FOREIGN NATIONALS DEPENDING ON THE TERM OF THEIR STAY IN THE COUNTRY

#### A. Personal Income Tax

The primary legal source is the Income Tax Act.<sup>31</sup>

Personal income, which is otherwise referred to as income from a dependent activity (“příjem ze závislé činnosti”) is taxed under Art. 6 of the Income Tax Act. Personal income includes employee’s wage (“mzda”), employee’s salary (“plat”)<sup>32</sup>, income from a service contract (“služební poměr”) and similar types of income.

The primary criterion when assessing taxation rules is determining whether the person concerned is a tax resident (“daňový rezident”) or tax non-resident (“daňový nerezident”), which depends on the residency, i.e. the actual (not permanent) residence of the individual. Residence is defined as the place where the individual has a fixed dwelling in circumstances from which it can be inferred that he/she intends to reside permanently in that dwelling. It is irrelevant whether the dwelling is the individual’s own, rented or leased.

Generally speaking, if the taxpayer resides in two states, and the two states have concluded a Double Taxation Avoidance Treaty, the so-called center of vital interests is decisive, i.e. primarily the place where the taxpayer lives with his/her family, even if he/she only occasionally visits his/her family, or it may also be the place where the taxpayer is self-employed or employed. The third criterion, if not decided according to the previous ones, is the period of residence. Some treaties also attach importance to the taxpayer’s citizenship.

Tax residents are, therefore, those who reside in the territory of the Czech Republic or usually stay there (for a period of at least 183 days in the relevant calendar year continuously or in several periods), regardless of whether they are citizens.

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<sup>31</sup> Act No. 586/1992 Coll. Income Tax Act, available in a non-consolidated English version here: <https://www.zakonyprolidi.cz/translation/cs/1992-586?langid=1033>.

<sup>32</sup> “Mzda” is the income of an employee of a private employer, “plat” is the income of a public employer’s employee. The same rules apply to both types of income.

Tax non-residents are those who have income from sources in the Czech Republic, but at the same time they do not reside in the Czech Republic or usually stay in the Czech Republic (i.e. they stay in the Czech Republic less than 183 days a year). If they are in the Czech Republic only for the purpose of study or medical treatment, they are also a tax non-resident, regardless of whether their stay exceeds 183 days a year. Those who are considered a tax resident of a country other than the Czech Republic under an international Double Taxation Avoidance Treaty are also considered tax non-residents in the Czech Republic.

Factors	Tax Resident	Tax Non-Resident
Taxed on	Taxed on all their global income	Taxed only on domestic income
Tax rate	<p>The personal income tax rate is 15% for the part of the tax base up to 36 times the average wage (for the year 2024 and forth, in 2023, it was 48 times the average wage) and 23% for the part of the tax base exceeding 36 times the average wage (for the year 2024 and forth, in 2023, it was 48 times the average wage).</p> <p>In the case of income taxed by withholding under a special tax rate, this special rate is 15%.</p>	<p>The personal income tax rate is 15% for the part of the tax base up to 36 times the average wage (for the year 2024 and forth, in 2023, it was 48 times the average wage) and 23% for the part of the tax base exceeding 36 times the average wage (for the year 2024 and forth, in 2023, it was 48 times the average wage).</p> <p>In the case of income taxed by withholding under a special tax rate, this special rate is 15%.</p> <p>The exception are the tax residents of states with which the Czech Republic has not concluded a valid and effective international treaty on the avoidance of double taxation, a valid and effective international treaty on the exchange of information in tax matters in the field of income taxes, or which are not parties to a multilateral international treaty containing provisions on the exchange of tax information in the relevant field. <b>A special rate of 35 % shall apply in these cases.</b></p>
Discounts	See below	<p>A non-tax resident may also apply the non-taxable part of the tax base (Section 15 of the Income Tax Act), but only if the taxpayer is a tax resident of an EU Member State or a State forming the European Economic Area and if the aggregate of his/her income from sources within the territory of the Czech Republic pursuant to Section 22 of the Income Tax Act amounts to at least 90% of all his/her income excluding income, which are not subject to tax pursuant to Section 3 or 6 of the Income Tax Act, or are exempt from tax pursuant to Section 4, 6 or 10 of the Income Tax Act, or income on which tax is levied by withholding under a special tax rate. The taxpayer shall prove the amount of income from sources abroad by a certificate of the foreign tax administrator.</p>

Every employee receives a “Confirmation of taxable income” from his/her employer after the end of the calendar year.

## B. Tax Discounts for Tax Residents

Tax-payers can benefit from the following deductions, if they meet the conditions:

**Basic discount for all taxpayers (employees, self-employed persons and occasional earners; excluding employers)**

All taxpayers who had taxable income for at least part of the year are entitled to, without having to prove anything, a basic discount for taxpayers, which is set at CZK 30,840 for the year 2024.

**Discount for spouse if caring for a child under three (3) years of age and has a limited salary**

If your spouse/registered partner is caring for a child under three (3) years of age and earns a maximum of CZK 68,000 per year, you are entitled to a discount of CZK 24,840.

If your spouse/registered partner is a disabled person with a disabled person's card, the discount is doubled.

**Children discount**

A parent (only one of the two) whose income is at least six times the minimum monthly wage can claim the discount of:

- CZK 15,204 for the first child,
- CZK 22,320 for the second child,
- and for the third (and each subsequent child) 27,840.

So if you have two children, you will get a tax credit of CZK 37,524 (CZK 15,204 + CZK 22,320) in 2024. If your child has a disability and has a Disabled Person's Card/P, you get twice as much.

The child tax credit is only applied after all tax credits have been deducted. Either your tax is reduced or you get an unlimited tax bonus - when the tax credit is taken into account, you get a negative amount. The bonus will be paid back to you by the Tax office.

**Disability discount**

Persons with a first and second degree disability allowance can claim a discount of CZK 2,520 per year.

Persons with a third degree disability can claim a discount of CZK 5,040 per year. You can prove your entitlement to the discount by a copy of the pension award certificate and a receipt.

**Discount for ZTP/P card<sup>33</sup> holders**

ZTP/P card holder can claim a discount of CZK 16,140 per year.

**Discount for discontinuation of distraint („sleva za zastavenou exekuci“)**

From 2022, you can also claim a discount for a discontinuation of distraint. You are entitled to this discount if you are a creditor to a debtor whose distraint has been discontinued. You can indicate the amount of the awarded compensation on your tax return and submit with it the order of the distraint discontinuation.

The amount of compensation is 30% of the amount recovered and the maximum value of the stopped debt is CZK 1,500. The maximum discount for a stayed execution is therefore CZK 450.

**Other discounts**

- Retiree discount
- Pension and life insurance
- Interest on home loans
- Donations and blood donations

<sup>33</sup> Persons with a physical, sensory or mental disability classified as a long-term unfavourable medical condition, which significantly limits their mobility or orientation, including those with autism spectrum disorder, are entitled to a disabled person's pass. The disabled person's pass is marked TP (severe disability), ZTP (extreme disability) or ZTP/P (extreme disability with the need for a guide).

## C. Tax Discounts for Tax Non-residents

- Non-resident taxpayers who are nationals of EU Member States or states forming the European Economic Area enjoy a variety of discounts and reductions.<sup>34</sup>
- In the case of a taxpayer who is not a tax resident of an EU Member State or of a State forming the European Economic Area, the taxpayer may apply only the basic taxpayer discount.

Factors	EU Citizens	Third Country Nationals	Service Contractors ("služební poměr")
<b>Tax rate</b>	15% (plus 23% on income above CZK 1.9 million)	15% (plus 23% on income above CZK 1.9 million)	Same as self-employment (15% + 23%)
<b>Social security &amp; health insurance</b>	Mandatory, unless exempt via DTA or social security agreements	Mandatory contributions for both employer and employee	Same as service contracts, with potential exemptions
<b>Deductions</b>	Lump-sum (30%-80%) or actual expenses	Standard employment deductions (e.g., personal reliefs)	Lump-sum (30%-80%) or actual expenses
<b>VAT obligations</b>	Yes, if turnover exceeds CZK 2 million	Not applicable	Yes, if turnover exceeds CZK 2 million
<b>Double Taxation Relief</b>	Via applicable Double Taxation Agreement (may exempt some foreign income)	Via applicable Double Taxation Agreement (may exempt some foreign income)	Via applicable Double Taxation Agreement (may exempt some foreign income)

## 2.2. PECULIARITIES OF TAXATION OF FOREIGN NATIONALS, CARRYING OUT WORK UNDER SERVICE CONTRACTS AND LABOR CONTRACTS FOR OTHER FOREIGN PERSONS AND FOR LOCAL ORGANIZATIONS AND INDIVIDUALS; DISTINCTION IN TERMS OF TAXATION, WHEN WORK IS CARRIED OUT TO BENEFIT THE COUNTRY OF CITIZENSHIP OF A FOREIGN NATIONAL; PECULIARITIES OF TAXATION RULES FOR FOREIGN NATIONALS DEPENDING ON THE TERM OF THEIR STAY IN THE COUNTRY

To determine whether an income is subject to taxation in the Czech Republic, it is crucial to determine, whether the income is of a tax resident or tax non-resident. There are no peculiarities of taxation of foreign nationals other than this determination.

<sup>34</sup> Only if the aggregate of all their income from sources within the territory of the Czech Republic (§22 of the Income Tax Act) amounts to at least 90% of all their income excluding income, which are not subject to tax pursuant to §3 or §6 of the Income Tax Act, are exempt from tax pursuant to § 4, 6 or § 10 of the Income Tax Act, or income on which tax is levied by withholding pursuant to a special tax rate. The taxpayer shall prove the amount of income from sources abroad by a certificate of the foreign tax administrator.

Factors	EU Citizens	Third Country Nationals
<b>Service contracts ("služební poměr") for a Czech employer</b>	Under the EU Regulation No. 883/2004 <sup>35</sup> , a civil servant ("úředník") shall be subject to the legislation of the Member State to which the administration employing him/her is subject. The interpretation of the term "civil servant" is up to each Member State. This means that, although the civil servant resides in another Member State, he/she is subject to the (taxation) rules of the State where he/she is actually employed.	Regardless of the nationality of the civil servant, the decisive factor is whether he/she is a tax resident or tax non-resident. For tax residents, from a taxation point of view, there is no difference between service contracts and labor contracts. Both types of employment are subject to the same tax rules as regards the taxation of employment income.
<b>Labor contracts for a foreign employer</b>	<p>The income of tax residents is always subject to taxation in the Czech Republic, regardless of whether the employer is foreign, or not.</p> <p>The rule for non-resident taxpayers is that only income from work physically performed in the Czech Republic is taxable in the Czech Republic, unless the total exemption applies.</p> <p>Javelin race. If the employee is employed by a foreign employer with a branch plant established in the Czech Republic, it will be relevant whether or not the branch plant is a permanent establishment. If the branch plant is a permanent establishment, then all income from work in the Czech Republic is subject to taxation in the Czech Republic, regardless of whether the employee has exceeded the 183-day limit under a particular double tax treaty or not. Only if the branch plant is still not an establishment, the time counting is relevant. If the branch plant is not a permanent establishment and the non-resident employee's employment does not exceed 183 days, his employment will be exempt from taxation in the Czech Republic.</p>	
<b>Labor contracts for a Czech employer</b>	<p>The income of tax residents is always subject to taxation in the Czech Republic, regardless of whether the employer is foreign, or not.</p> <p>The income of a non-resident employee who has entered into an employment relationship with an employer established or domiciled in the Czech Republic is subject to taxation in the Czech Republic only when it is for work in the Czech Republic, at all times from the first day of work. However, if this tax non-resident does not work in the Czech Republic, his/her income will not be subject to taxation in the Czech Republic, but only in the state of his/her tax residence. If the employee works only partially in the Czech Republic, only the proportionate part of his/her income from his/her employment corresponding to his/her work in the Czech Republic will be subject to taxation in the Czech Republic. A non-resident taxpayer's income from work outside the Czech Republic will not be subject to taxation in the Czech Republic.</p>	
<b>Double Taxation</b>	Double Taxation Agreements, concluded by the Czech Republic with more than 90 states (including all EU Member States) prevent EU citizens from being taxed twice.	Depends on whether the Czech Republic and the country of origin have concluded a Double Taxation Agreement, and whether this Agreement is still valid. The Double Taxation Agreements with the Russian federation and with the Republic of Belarus, respectively, have been partially or wholly suspended. For more information see below.

Relevant information can be found on the website of the Financial Administration [here](#).<sup>36</sup>

35 Art. 11 of the EU Regulation No. 883/2004, available here: <https://eur-lex.europa.eu/legal-content/CS/TXT/?uri=celex%3A32004R0883>

36 Special attention must be paid to articles designated for Ukrainians – the Double Taxation Avoidance Treaty between the Czech Republic and Ukraine is fully valid and applicable to those cases, unlike the treaties with the Russian Federation and the Republic of Belarus.

## 2.3. TAXATION RULES FOR FOREIGN NATIONALS

### A. Under which Circumstances May a Foreign National Become a Tax Resident and/or a Mandatory Taxpayer in the Country of Relocation?

The circumstance under which a foreign national may become a tax resident and/or a mandatory taxpayer in the Czech Republic depend on the specific Double Taxation Avoidance Treaties negotiated with:

#### **The republic of Belarus - Communication of the Ministry of Foreign Affairs No. 31/1998 Coll.<sup>37</sup>**

On the part of the Republic of Belarus, and subsequently on the part of the Czech Republic, the implementation of the provisions of the Double Taxation Avoidance Treaty relating to dividends, interest and profits from the alienation of property has been suspended, currently for the period from June 1, 2024 to December 31, 2026 (see Communication of the Ministry of Foreign Affairs No. 115/2024 Coll.<sup>38</sup>).

#### **Russian Federation - Communication of the Ministry of Foreign Affairs No. 278/1997 Coll.<sup>39</sup>**

The implementation of the Double Taxation Avoidance Treaty was interrupted by the Russian Federation, and subsequently by the Czech Republic. As of that date, the income of Czech tax residents that is subject to taxation in the Russian Federation under Russian tax law is subject to Russian tax law only, and the provisions of the Treaty do not apply.

Regarding income subject to taxation as of August 29, 2023 onwards, taxpayers must proceed according to the Czech Income Tax Act, without taking into account the previously valid Treaty. However, the Russian Federation has not withdrawn from the Convention on Mutual Administrative Assistance in Tax Matters. As a result, the 35% withholding tax rate will not apply, but the standard 15% rate.

This practically means that double taxation cannot be avoided.

### B. What are the Registration processes, Taxation Rules, and Reporting Requirements for an Individual Entrepreneur? Is there no Difference in Taxation Practices Depending on the Status of the Entrepreneur and the Amount of Income he/she Receives?

From January 1, 2024, it is no longer obligatory to register with the tax authorities as a self-employed person (“OSVČ”).

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37 Available in Czech here: <https://www.psp.cz/sqw/sbirka.sqw?cz=31&r=1998>.

38 More information available in Czech here: <https://www.mfcr.cz/cs/dane-a-ucetnictvi/financni-zpravodaj/2024/financni-zpravodaj-cislo-4-2024-55775>.

39 Available in Czech here: <https://www.psp.cz/sqw/sbirka.sqw?cz=278&r=1997>.

The VAT number (“daňové identifikační číslo” or “DIČ”), assigned by the Financial Administration, will be cancelled in some cases, but it can be still used for identification purposes.

## 2.4. REGISTRATION WITH TAX AUTHORITIES

From January 1, 2024, the registration obligation was abolished for:

- self-employed persons – taxable persons with personal income tax;
- payers of corporate income tax levied by withholding under a special tax rate; and
- income taxpayers.

The registration obligation remains only for corporate income taxpayers and for payers of “personal income tax from dependent activities” (“ze závislé činnosti”) – i.e. for employers, even if the tax on such income is levied by withholding at a special tax rate.

Taxpayers, or taxable persons whose registration is being cancelled, do not need to apply for cancellation – their registration was automatically cancelled by law on January 1, 2024. As the registration is cancelled by law, the tax authorities will not issue any decision on this cancellation.

If the cancelled registration was the taxpayer’s only or last registration, the tax identification number (“DIČ”) will be cancelled at the same time. It is, however, still permissible to continue using the number without the “CZ” prefix for identification purposes before tax authorities.

### A. Under which Circumstances is a Foreign National Required to Register with the Tax Authorities? Under which Circumstances is a Foreign National who Generates Income in Country of Relocation not Required to Register with Tax Authorities?

Only those foreign nationals, who are considered corporate income taxpayers and for payers of personal income tax from dependent activities (employer), must register themselves with the tax authorities. In other cases, foreign nationals are not required to register themselves.

## 3. Receiving Grants or Donations as a Foreign National

### 3.1. CAN A FOREIGN NATIONAL RECEIVE A GRANT OR A DONATION (TAX-DEDUCTIBLE/TAX-EXEMPT) FROM A FOREIGN OR A LOCAL ENTITY?

Yes. There are no limitations as to whether a natural or a legal person, Czech or foreign, can receive a grant or donation from a foreign or a local entity.

#### A. If Yes, what are the Requirements for Receiving a Grant or a Donation? What are the Registration and Reporting Requirements for a Foreign National-recipient?

There are no general rules stipulated by law or any other legal regulation that would determine objective requirements for receiving grants or donations. The conditions of application are only determined specifically by the public or private entity or person in charge of declaring the grant or donation.

#### B. Are Foreign Nationals Subject to any Special Requirements and Potential Practical Problems for Receiving Foreign Grants?

No. There are no special requirements or potential practical problems for foreigners when receiving foreign grants. Each grant has specific rules, under which foreigners might not succeed or be able to apply, however.

#### C. Comparison of the Peculiarities of Taxation of Foreign Nationals, Carrying out Work under Service Contracts and Taxation of the Foreign Nationals, Receiving Money (as an Employee or Independent Consultant) within Grant Agreements with Non-residents and Local Organizations.

There are no peculiarities of taxation of foreign nationals nor Czech nationals, carrying out work under service contracts or receiving money within grant agreements. All income is taxed the same.

## 4. Opening a Bank Account by a Foreign National

### 4.1. REQUIREMENTS FOR OPENING A BANK ACCOUNT BY A FOREIGN NATIONAL

In general, it can be said that **foreigners can, in most cases, use the same services as citizens of the Czech Republic.**

In addition to the terms and conditions for setting up an account and management fees, foreign nationals should also monitor the fees for international payments in case they use their bank account to forward payments to the country of origin (SEPA payments within the EU, SWIFT payments outside the EU).

For a natural person, the basic condition for opening an account is reaching the age of 18 and presenting identification documents (as a rule, banks require two documents and prefer documents with a photo). They can also request a residence permit issued by the Ministry of the Interior of the Czech Republic.

When opening a business account at the bank as a self-employed person, you need:

- **Two (2) documents of identity** (e.g. citizenship and driver's license); and
- **a document proving the allocation of an IČO number** - an extract from the trade register or an extract from the commercial register.

When setting up a business account for a trading company, you must provide:

- **Two (2) documents of identity** (e.g. citizenship and driver's license); and
- **a document proving the existence of the company** - certificate of incorporation or extract from the commercial register.

A foreign national or a foreign company has the option of opening a bank account in the Czech Republic. With some banks, the procedure for opening an account for foreigners may take longer than with others; each bank has different requirements in its terms and conditions, and prices for banking services differ. Banks also distinguish between applicants for opening an account from the EU and from other countries.

### A. Types of Bank Accounts

**The five largest Czech banks:**

- Česká Spořitelna
- ČSOB
- Komerční banka
- Raiffeisenbank
- Moneta Money Bank

## Types of bank accounts:

### Regular account (“běžný účet”)

- An applicant for a bank account (as a consumer) is entitled, according to the Act on Payment Transaction<sup>40</sup>, to establish one “basic payment account,” to which the provision of the following services is linked:
  - establishment and maintenance of a basic payment account;
  - a service enabling cash to be deposited into a basic payment account;
  - a service enabling cash withdrawal from a basic payment account;
  - payment, including payment for which the user has given a standing order;
  - direct debit;
  - transfer of funds for which a payment order is given via a debit payment card; and
  - issuing and managing a debit payment card and the ability to control a basic payment account via the Internet.
- Each bank offers regular accounts under its own name.

### Savings account (“spořicí účet”)

- A savings account is used to store financial reserves. Money is not as easily available in a savings account as in a regular account, because the client usually does not receive a card for the savings account. On the other hand, the client receives interest from the bank – a reward for depositing his/her savings.

### Child account (“dětský účet”)

- A child account is suitable for parents who want to teach their children how to handle money from an early age. The child has his/her own account, withdraws money from the ATM, accesses online banking, and pays by card. However, the child’s parents still have access to the account and can continuously check how the child is handling the money. There are certain restrictions, like a limit on ATM withdrawals or transactions.

### Student account (“studentský účet”)

- A student account is a special type of account that banks offer to students or young people aged 15 and up to 26, or exceptionally, up to the age of 30. At this age, a child account is usually no longer suitable. A student account is usually free, as are most ATM withdrawals (some banks charge a fee for withdrawing from a foreign ATM).

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<sup>40</sup> Act No. 370/2017 Coll., Act on Payment Transaction.

### Business account (“podnikatelský účet”)

- A business account is a type of bank account that is intended **for natural or legal persons running a business**. It is used to process financial transactions related to business.
- A business account is mandatory for all legal entities (LLCs and joint-stock companies, among others), and for organizations operating in the public sector, foundations, churches, etc. For business corporations, a business account is necessary primarily for accounting and the tax office.
- For several other professions, such as attorneys, notaries, executors and others, a business account is also mandatory.
- Self-employed people (i.e. natural persons running a business) are not obliged to open a business account, but it can also bring benefits to them, especially as it allows for the separation of money from private life and business (and the financial authority does not have access to movements on a private account when reporting a business account) or easier application for a business loan.

### Security account (“jistotní/vázaný účet”)

- The security account is used to keep money earmarked for a specific purpose in a safe place until the conditions for its payment are met.

It is a way of securing money until a particular business transaction is settled; typically, such an account is used in the transfer of ownership of real estate, where the buyer deposits a certain amount of money into a security account with a bank, and the seller is assured that the money is available and will be paid to the seller if the buyer’s title is registered in the land registry or other agreed conditions are met.

## B. Documents and Information Required to Open a Bank Account

When opening an account for foreigners, the bank requires several documents to verify identity. While a citizen of the Czech Republic only needs an identity card, a foreigner should prepare at least two documents.

First, an identification document:

- an identity card, if an EU citizen; or
- a passport.

Second, another identification document:

- the passport, if not used as the first document;
- a driver’s license;

- a residence permit;
- an employment certificate; or
- a certificate of study.

### C. Cost of Opening a Bank Account

Opening current accounts at the above-mentioned banks is free of charge, and most offer account management free of charge or with a low fee (up to CZK 40).

### D. Reasons for Denial to Open a Bank Account

The establishment of a basic payment account may be refused for the following reasons:

- The consumer is the owner of a payment account maintained in the Czech Republic by a provider that is a bank or a foreign bank operating in the territory of the Czech Republic through a branch, and through this payment account it is possible to use the services referred to in § 212 paragraph 1; this does not apply if the consumer proves that the provider informed him of the intended cancellation of this payment account.
- In the previous 12 months, terminated the obligation from the basic payment account contract with this consumer or withdrew from this contract in accordance with § 215, or withdrew from another payment services contract concluded with this consumer due to a serious breach of contract, or
- If, by concluding a contract on a basic payment account, he/she would violate the provisions of the Anti-Money Laundering Act or another legal regulation (hereinafter referred to as “the AML Act”).

If it is not a basic payment account, the bank may refuse to open an account for any reason, including internal ones.

### E. Reasons when a Bank Account may be Frozen or Closed

Reasons for freezing or cancelling a bank account:

- enforcement by ordering a claim from an account at a financial institution (§ 58, paragraph 2, letter a) of the Enforcement Code) – freezing of the account;
- in case of monetization of assets in the framework of bankruptcy - freezing of the account;
- due to non-compliance with the conditions of the AML Act - account cancellation; or
- for any reason, if the terms and conditions allow it - account cancellation.

## F. Appeals Process in Case of Denial to Open a Bank Account or of Freezing Bank Account

The most common reason for a bank to deny opening a bank account are pending execution and insolvency. Freezing of an account also occurs when the owner is in execution. An executor or bailiff in the execution of a judgment by a court orders the bank to block the account. All funds in the account (up to the amount of the debt recovered, including accessories and the estimated costs of the execution) will be used to pay the debt.

If the execution is justified, i.e. ordered in accordance with the law, it cannot be effectively defended against. The only way to at least partially recover the blocked funds is to have a one-off payment of three times the minimum subsistence level from the funds in the blocked account. Another option is to set up a “protected account.”

If the account was blocked illegally, by mistake, it is possible to defend yourself by filing a motion to stop the execution directly with the bailiff. An accompanying and very effective tool is the filing of a petition to stop the execution with the district court that has entrusted the execution to the bailiff.

## G. Implementation Practices Banks Willing to Work with Individual Foreign Nationals

In practice, banks have no problem with opening an account with foreigners. You might, however, encounter reluctance or coldness towards Russians and Belarusians on an individual level when dealing with bank employees.

## 5. Peculiarities of Transferring and/or Receiving Funds from Abroad

### 5.1. WHAT ARE THE RESTRICTIONS AND SPECIAL RULES FOR FOREIGN NATIONALS RECEIVING FUNDS TO THEIR BANK ACCOUNTS IN THE CZECH REPUBLIC ACCORDING TO ANTI-MONEY LAUNDERING AND COUNTERING TERRORISM FINANCING LEGISLATION?

A suspicious transaction, according to the AML Act, is:

- A trade carried out under circumstances that give rise to suspicion of an attempt to legalize the proceeds of criminal activity or suspicion that the funds used in the trade are intended for the financing of terrorism, or that the trade is otherwise related or linked to the financing of terrorism, or any other fact that could lead to such suspicion to indicate:
  - The demonstrative list includes the option “the client or beneficial owner is a person from a state that does not apply measures against the legalization of the proceeds of crime and the financing of terrorism insufficiently or at all” (Section 6(1)(h)).
- Within the Czech Republic, following the resolution of the Chamber of Deputies of the Czech Republic No. 421 of November 15, 2022, which describes the current Russian regime as a terrorist one. The Republic of Belarus has not been proclaimed a terrorist regime by the Czech Republic; however, due to the close link between the two regimes, the implications of the resolution will probably affect both the Russian Federation and the Republic of Belarus.
- In this context, the Russian Federation and the Republic of Belarus are, therefore, included in the list of high-risk countries and are, therefore, **always** subject to the obligation of identification according to § 7 of the AML Act or control according to § 9 of the AML Act. This means, in practice, that Russian and Belarusian businesses and entities will be more closely investigated.

The official list of highly risk countries can be found [here](#).

## 6. Relevant Bilateral Treaties between the Russian Federation and the Czech Republic, and between the Republic of Belarus and the Czech Republic

### A. Russian Federation

The Czech Republic and the Russian Federation have signed several bilateral treaties on the topics of gas, tourism, cooperation, mutual recognition of veterinary standards, nuclear energy, settling debts between the countries, avoidance of double taxation, and prevention of tax evasion in the field of income and property taxes, etc. None of these treaties are relevant to this Guide. The whole list of bilateral treaties is available on the site of Ministry of Foreign Affairs.<sup>41</sup>

### B. Republic of Belarus

The Czech Republic has only signed 16 bilateral treaties and agreements with the Republic of Belarus. The topics vary from retirement security, settling debts between the countries, international road transport, diplomatic representation, customs, air transport, promotion and reciprocal protection of investments, etc. The whole list of bilateral treaties is available on the site of Ministry of Foreign Affairs.<sup>42</sup>

Since 2022, as a response to the armed aggression against Ukraine, the EU Council has approved the extension of sanctions against the Russian Federation and the Republic of Belarus. Restrictions include, inter alia, on specific individuals (including Russian President Putin and Russian Foreign Minister Lavrov), targeted entities for trade, export controls on sensitive technologies or dual-use goods, and bans on the sale and export of certain technologies, goods, and services in selected sectors.

The Ministry of Industry and Trade regularly provides more detailed information on the expansion of the sanctions regime against the Russian Federation and the Republic of Belarus and the application of sanctions.

For specific questions from entrepreneurs, the Ministry of Industry and Trade has set up an information line I2I2 from 2022 on.

The Ministry also organized informative seminars for entrepreneurs, which have been recorded and are available on their site.<sup>43</sup>

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41 The entire list available here: [https://mzv.gov.cz/jnp/cz/encyklopedie\\_statu/evropa/rusko/smlouvy/index.html](https://mzv.gov.cz/jnp/cz/encyklopedie_statu/evropa/rusko/smlouvy/index.html).

42 The entire list available here: [https://mzv.gov.cz/jnp/cz/encyklopedie\\_statu/evropa/belorusko/smlouvy/index.htm](https://mzv.gov.cz/jnp/cz/encyklopedie_statu/evropa/belorusko/smlouvy/index.htm).

43 [https://www.mpo.gov.cz/cz/zahranicni-obchod/mezinarodni-obchod-dle-teritorii-vychodni-evropa-a-stredni-asie/ve-ctvrtek-od-dvou-do-ctyr\\_-mpo-porada-seminare-k-ruske-agresi-proti-ukrajine--266375/](https://www.mpo.gov.cz/cz/zahranicni-obchod/mezinarodni-obchod-dle-teritorii-vychodni-evropa-a-stredni-asie/ve-ctvrtek-od-dvou-do-ctyr_-mpo-porada-seminare-k-ruske-agresi-proti-ukrajine--266375/).

A summary of the sanctions can also be found on the website of the Ministry of Industry and Trade and of the Financial Analytical Office.<sup>44</sup>

## **6.1. ARE THERE TREATIES THAT ALLOW FOR (A) EXTRADITION OR OTHER WAYS OF DEPORTING A FOREIGN NATIONAL OUT OF THE CZECH REPUBLIC, AND/OR (B) THE PROVISION OF SENSITIVE INFORMATION (PERSONAL DATA, LOCATION, BANK ACCOUNT NUMBERS, BANK TRANSFERS AND AMOUNTS ON BANK ACCOUNTS, ETC.) TO THE COUNTRY OF NATIONALITY (BELARUS/RUSSIA)?**

The Czech Republic has not concluded any extradition treaties with the Russian Federation nor the Republic of Belarus.

Given the EU sanction packages, it is forbidden to provide sensitive information (personal data, location, bank account numbers, bank transfers and amounts on bank accounts, etc.), especially in the area of finance, to the country of nationality.

## **6.2. WHAT ARE THE RULES UNDER TREATIES TO AVOID DOUBLE TAXATION AFFECTING FOREIGN NATIONALS?**

### **A. Double Taxation Agreements:**

#### **278/1997 Coll. – with the Russian federation**

Implementation of the vast majority of the agreement was suspended by the Russian Federation - see Ministry of Foreign Affairs Communication No. 36/2023 Coll.<sup>45</sup>

This includes the suspension of implementation of key articles of the Double Taxation Treaty with the Czech Republic and 37 other countries. In the Czech Republic, this suspension has legal effect from September 29, 2023.<sup>46</sup>

If you are a tax resident in the Czech Republic, it is now necessary to follow the classic path of the Income Tax Act regarding all income from the Czech Republic and also for foreign sources. Income subject to Russian law may be taxed in the Russian Federation as well, and double taxation may occur.

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44 <https://www.mpo.gov.cz/cz/zahranicni-obchod/mezinarodni-obchod-dle-teritorii/vychodni-evropa-zapadni-balkan-a-stredni-asie/rozsireni-sankcniho-rezimu-vuci-rusku-a-belorusku-266143/>; <https://www.financnianalytickyrad.cz/mezinarodni-sankce/aktualne-o-sankcich.html>.

45 <https://danovky.cz/cs/novinky-ke-smlouve-o-zamezeni-dvojiho-zdaneni-s-ruskem>; <https://danovky.cz/cs/smlouva-o-zamezeni-dvojiho-zdaneni-s-beloruskem-se-castecne-prestava-uplatnovat>.

46 More information available in Czech here: <https://danovky.cz/cs/novinky-ke-smlouve-o-zamezeni-dvojiho-zdaneni-s-ruskem>.

### 31/1998 Coll. – with the Republic of Belarus<sup>47</sup>

The Double Taxation Avoidance Treaty with the Republic of Belarus has only been partially suspended, and the articles with the definition of determining a tax resident are still therefore valid.

Under the Treaty, the term “resident of a Contracting State” means any person who, under the laws of that State, is subject to taxation in that State by reason of his domicile, permanent residence, place of incorporation, place of central administration or any other similar criterion, and includes that State and any local authority of that State. However, this expression shall not include any person who is subject to taxation in that State solely by reason of income from sources within that State or property situated therein.

Where an individual is a resident of both Contracting States, his/her status shall be determined in a non-sequential manner:

- He/she shall be presumed to be a resident of the State in which he/she has a permanent home; if he/she has a permanent home in both States, he/she shall be presumed to be a resident of the State with which he/she has closer personal and economic relations (centre of vital interests);
- if it cannot be determined in which State he/she has his/her centre of vital interests, or if he/she has no fixed abode in either State, he/she shall be presumed to be a resident of the State in which he/she habitually resides;
- if the person is habitually resident in both or neither State, he/she shall be presumed to be a resident of the State of which he/she is a national.

Belarusians can, therefore, become tax residents and mandatory taxpayers if they reside in the territory of the Czech Republic or usually stay there (for a period of at least 183 days in the relevant calendar year continuously or in several periods).

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<sup>47</sup> Available in Czech here: <https://www.psp.cz/sqw/sbirka.sqw?cz=31&r=1998>.

## 7. Public Health Insurance

As of January 1, 2024, all foreigners under the age of 18 who have a valid long-term residence permit are now covered by public health insurance. This applies to all types of long-term stays, regardless of their purpose.

### A person is insured if he/she:

- has a permanent residence in the territory of the Czech Republic;
- does not have a permanent residence in the territory of the Czech Republic, but:
  - is an employee of an employer that has its registered office or permanent residence in the territory of the Czech Republic;
  - was issued a permit for a long-term stay in the territory of the Czech Republic for the purpose of scientific research;
  - was granted asylum in the territory of the Czech Republic;
  - was granted subsidiary protection on the territory of the Czech Republic;
  - has been granted a residence permit for the purpose of providing temporary protection in the territory of the Czech Republic pursuant to the Act on Temporary Protection of Foreigners or is considered such a person pursuant to the Act on the Residence of Foreigners in the Territory of the Czech Republic;
  - is a minor child who was placed in the territory of the Czech Republic on the basis of a preliminary measure of the court in a facility for children requiring immediate help or in an institution for the care of children or on the basis of a preliminary measure or court order in the custody of a natural person;
  - is a person whose claim results from directly applicable regulations of the EU, or a person who is employed, self-employed or a person retaining such a status and his/her family members who have the right to equal treatment according to a regulation of the EU;
  - was born in the territory of the Czech Republic and his/her mother has a long-term residence permit in the territory of the Czech Republic, until the end of the calendar month in which this person turned 60 days of age, and for the duration of the application for a permit for long-term residence in the territory of the Czech Republic submitted for this person, if the application was submitted within 60 days from the date of his/her birth;
  - was born in the territory of the Czech Republic and his/her legal representative is permitted permanent residence in the territory of the Czech Republic, until the end of the calendar month in which this person turned

60 days of age, and for the duration of the application for a permit for permanent residence in the territory of the Czech Republic of the Republic submitted for this person, if the application was submitted within 60 days from the date of his/her birth; or

- is a minor who has been issued a permit for long-term residence in the territory of the Czech Republic.

#### Health insurance is granted:

- 4. to a person who obtained permanent residence in the territory of the Czech Republic with a permanent residence permit, on the date of acquisition of legal force of the decision on the permanent residence permit;**
- 5. to a person without permanent residence in the territory of the Czech Republic by:**
  - starting a job;
  - the acquisition of legal force of a decision on a long-term residence permit for the purpose of scientific research;
  - the acquisition of legal force of the decision to grant asylum;
  - the acquisition of legal force of the decision to grant subsidiary protection, or
  - the acquisition of legal force of the decision to grant a residence permit for the purpose of providing temporary protection in the territory of the Czech Republic or from the date on which he/she is considered a person granted temporary protection according to the Act on the Residence of Foreigners in the Territory of the Czech Republic.
- the enforceability of a preliminary measure or a court order on the placement or entrustment of a minor child,
- when the Czech Republic became responsible for health insurance according to coordination regulations or according to a declared international treaty to which the Czech Republic is bound; this applies similarly to a person whose claim results from directly applicable regulations of the EU, or if it is a person who is employed, self-employed or a person retaining such a status and his/her family members who have the right to equal treatment according to a regulation of the EU,
- registration of a citizen of the Czech Republic for permanent residence in the territory of the Czech Republic after a previous stay abroad,
- birth, if it is a person mentioned in § 2 paragraph 1 letter b) point 9, or the day when an application for a long-term residence permit was submitted for this person,

- birth, if it is a person mentioned in § 2 paragraph 1 letter b) point 10, or the day on which the application for a permanent residence permit was submitted for this person, or
- the acquisition of the legal force of a long-term residence permit, in the case of a minor who has been issued a long-term residence permit on the territory of the Czech Republic.

#### The premium payers are:

- The Insured: Insureds pay insurance premiums as employees, through their employer, or pay insurance premiums themselves as self-employed persons or as persons without taxable income; the insured person becomes a person without taxable income if he/she is not an employee or a self-employed person for the entire calendar month, nor is he/she among the persons for whom the state pays insurance premiums.
- Employers: Employers pay insurance premiums for their employees, while 1/3 of the insurance premium is paid by the employee, and 2/3 of the insurance premium is paid by the employer.
- The State: The state pays the insurance premiums for the listed groups of insured persons, including for:
  - an applicant for the granting of international protection and his/her child born in the territory of the Czech Republic, a foreigner who has been issued a certificate of tolerance of residence in the territory of the Czech Republic, and his/her child born in the territory of the Czech Republic, if they do not have income from employment or self-employment.

#### Amount of insurance premium

- For employees, it amounts to 13.5% of the total income from employment, with 4.5% paid by the employee and 9% paid by the employer.
- For a self-employed person (OSVČ), insurance premiums are paid in the form of advances and additional premium payments; above amounts to 13.5% of 50% of income from self-employment after deducting the expenses spent on achieving, securing and maintaining it, but at least twelve times 50% of the average wage in the national economy, the amount of which is determined by regulation of the government for pension insurance purposes for each year.
- For persons without taxable income (OBZP), it is 13.5% of the assessment base, which is the minimum wage set by government regulation.
- In other cases, travel health insurance is (mostly) required - it is proved by a document of travel health insurance and also a document of payment of travel health insurance.

## 8. Russian and Belarusian Diaspora in the Czech Republic

### BELARUSIAN AND RUSSIAN MINORITY IN THE CZECH REPUBLIC

**European Radio for Belarus (ERB)**, based in Warsaw, provides Belarusian citizens with objective information and quality music programming. The radio broadcasts via satellite and on very short waves and on the Internet. Available here: <https://euroradio.fm/en>.

**Civic Belarus /Občanské Bělorusko** regularly informs on Facebook about events in Republic of Belarus and support for local civic initiatives. Available here: <https://www.civicbelarus.eu/>; Facebook here: <https://www.facebook.com/CivicBelarus>.

**The office of the Democratic Forces of Belarus (“Kancelář demokratických sil Běloruska”)** was inaugurated by Svetlana Cichanouska and Minister of Foreign Affairs Jan Lipavský in March 2024. The office is supposed to help the Belarusian opposition.

#### Contacts:

- [https://www.facebook.com/OfficeBLRinCZE/?locale=cs\\_CZ](https://www.facebook.com/OfficeBLRinCZE/?locale=cs_CZ)
- [https://twitter.com/OfficeBLRinCZE?ref\\_src=twsrc%5Egoogle%7Ctwcamp%5Eserp%7Ctwgr%5Eauthor](https://twitter.com/OfficeBLRinCZE?ref_src=twsrc%5Egoogle%7Ctwcamp%5Eserp%7Ctwgr%5Eauthor)
- Registered office: Školská 689/20, 110 00 Prague - Nové Město

On October 22, 2022, **the First Congress of Belarusians in the Czech Republic** took place under the auspices of the mayor of Prague and organized by Belarusian associations and informal associations in the Czech Republic. The congress dealt with the problem of separated families, visa restrictions, integration and assistance to Belarusians at home and abroad.

The **Free Nations of Post-Russia Forum** is a forum organized multiple times a year all around the world by exiled Russian separatists, as well as foreign sympathizers, which advocates for the disintegration of the Russian Federation. In July 2022, the forum was held in Prague. More information is available here: <https://www.freenationsrf.org/en>.

**The report on the situation of national minorities** for the year 2022, including that of the Republic of Belarus and the Russian Federation, was published by the government in May 2024. Available in Czech [here](#).

## ORGANIZATIONS OPERATING IN THE CZECH REPUBLIC FOR THE BELARUSIAN MINORITY

### Běloruský institut v Praze, z.s.

The association brings together researchers dealing with the history of the Republic of Belarus, the Belarusian language and Belarusian culture. Its purpose is scientific research and its support in the field of history, philology, philosophy and culture of the Republic of Belarus and Belarusian-Czech relations in the European and international context, as well as the promotion of the results of this research. As part of its activities, it organizes various meetings, lectures and exhibitions.

#### Contacts:

- e-mail: [bip@belarus-institute.cz](mailto:bip@belarus-institute.cz)
- <https://www.facebook.com/belarusinstitute>

### Běloruské Studenstvo ČR

The association of Běloruské studenstvo ČR brings together students of Belarusian nationality. It deals with the protection of the rights of Belarusian students in the Czech Republic, provides consultancy and assistance in the field of Czech education, provides support and offers a helping hand to young Belarusians who currently need it. Dedicated to expanding awareness of Belarusian culture among the younger generation. It organizes educational and educational events with a Belarusian theme. It strives for positive change through social, cultural and political activism.

#### Contacts:

- e-mail: [belstudent@seznam.cz](mailto:belstudent@seznam.cz)
- <https://www.facebook.com/Běloruskéstudentstvo-ČR-107215752014715>

### Osvětový Spolek Skaryna, o.s.

The association was founded in 1997 and is thus one of the oldest Belarusian associations in the Czech Republic. It brings together, among others, journalists from the Belarusian editorial office of RFE/RL. It is mainly engaged in educational and publishing activities. It organizes guided walks, informational and educational seminars, social Belarusian-Czech events. The association supported the publication of several books with a Belarusian theme. At the Olšany Cemetery, the association has adopted three important Belarusian graves, in which the presidents of the Council of the Belarusian National/People's Republic Piotr Krečeuški (1879–1928), Vasil Zacharka (1877–1943) and the opera singer Michaś are buried Zabejda-Sumicki (1900–1981). It covers the celebrations of the anniversary of the declaration of the independent Belarusian National/People's Republic on March 25, 1918, the so-called “Dzień Voli”. participates in the organization of Belarusian folk holidays in Prague, such as “Dziady” (All Souls Day), “Vialikdzień” (Easter), etc. Skaryna cooperates with the Belarusian Greek Catholic Church

and supports the Belarusian religious services held in the Church of St. Cosmas and Damian (Emmauza).

**Contacts:**

Registered office: House of National Minorities ops, Vokelova 602/3, 120 00 Prague 2 – Vinohrady

- <http://skaryna.cz/>
- email: [skaryna@email.cz](mailto:skaryna@email.cz)

## Association PAHONIA

A Belarusian clubhouse is established in the municipal premises where the association is based. Cultural and social events, meetings with Belarusian guests take place on its grounds. The association also operates a Belarusian library. The association participates in the celebration of Belarusian folk holidays in Prague, such as “Dziady” (All Souls’ Day), “Kaliady” (Christmas), “Kupallie” (Bathroom Festival), etc. It participates in the celebration of the anniversary of the proclamation on March 25, 1918 of the independent Belarusian National /People’s Republic, the so-called “Dzień Voli”.

The young branch is the Belarusian Dance Association in Prague (informal association): <https://www.facebook.com/belarusdances>.

**Contacts:**

- registered office: 5. května 1043/32, 140 00 Prague 4 – Nusle
- e-mail: [pahonia.info@gmail.com](mailto:pahonia.info@gmail.com)
- [www.facebook.com/pahonia.cz/](http://www.facebook.com/pahonia.cz/)

## Vieršnica (Informal Association)

Vieršnica unites Belarusians living in the Czech Republic, organizes regular meetings of the Belarusian national minority, provides thematic events with the participation of Belarusian guests. Vieršnica organizes informative seminars and creative workshops. It strives for the presentation of Belarusian culture within the framework of multicultural festivals and other social events. Participates in the organization of Belarusian folk holidays in Prague, such as “Dziady” (All Souls Day), “Kaliady” (Christmas), “Hukannie viasny” (Call of Spring), “Vialikdzień” (Easter) or “Kupallie” (Bathing Holidays). Vieršnica participates in the celebration of the anniversary of the proclamation on March 25, 1918 of the independent Belarusian National/People’s Republic, the so-called “Dzień Voli”. After the post-election protests in Belarus in 2020, it was a co-implementer of medical humanitarian aid to injured and persecuted Belarusians and Belarusians as part of the government’s MEDEVAC program.

As part of the BLRČR project, it informs the public about events in the Republic of Belarus and manages the Facebook group: Беларусь Belarusians in the Czech Repub-

lic, which brings together more than 4.5 thousand people: <https://www.facebook.com/groups/belarusianscz/>

**Contacts:**

- e-mail: [viersnica@gmail.com](mailto:viersnica@gmail.com)
- <https://www.facebook.com/viersnicacz>

## ORGANIZATIONS OPERATING IN THE CZECH REPUBLIC FOR THE RUSSIAN MINORITY

### Ruská Tradice, z.s.

An association that deals with publications and various social and community events, including publishing the monthly magazine “Русское слово” and its children’s supplement “ Слово нашим детям”, publishing books focused mainly the historical issues of Russian emigration in Czechoslovakia, and relations between the Russian Federation and the Czech Republic in various areas. The association organizes conferences, exhibitions, various lectures and educational projects, concerts and cultural programs and a chess club and maintains contacts and mutual cooperation with a number of representatives of Russian and Ukrainian emigrant organizations in the world and in the Russian Federation .

The association also works for the preservation of the Russian necropolis at the Olšany cemetery.

**Contacts:**

- Vocolova 3, 120 00 Prague 2
- E-mail: [ruslo@ruslo.cz](mailto:ruslo@ruslo.cz)
- <https://www.facebook.com/ruslocz/>
- Phone for questions about the process of sending / delivery of books and magazines: +420 775 275 766

## Kulturus, z.s.

KULTURUS is a festival of Russian contemporary culture – contemporary film, animation, video art.

### Contacts:

- e-mail: [antonlitvin@seznam.cz](mailto:antonlitvin@seznam.cz)
- <https://www.kulturus.cz/ru/>

## Všekozácký Svaz Českých Zemí a Slovenska, z.s.

The All-Cossack Union of the Czech Lands and Slovakia aims to maintain traditional Cossack national culture, customs and language, establish and continue the cultural-historical traditions and activities of Cossack associations, unions and organizations that were founded in the 20s-30s of the 20th century in the territory of the former Czechoslovak Republic and unite the Russian national minority in the Czech Republic.

### Contacts:

- [info@kazaki.cz](mailto:info@kazaki.cz)

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