

Legal news from **Prague.**

Legislative monitoring and practical updates for companies, entrepreneurs and investors in the Czech Republic

Welcome to the first issue of the MACH LEGAL newsletter. Every issue opens with an overview of what is new in Czech law – the Collection of Laws, international treaties and case law. We then explain the most important changes in more detail.

01 What Czech law brings from 1 October 2026

Practical legislative monitoring for companies and entrepreneurs · status as of 3 October 2026

IN FORCE SINCE 1 OCTOBER 2026

■ Travel allowances: higher petrol price

The average price of petrol 95 used to calculate allowances for business use of private cars rises from CZK 34.70 to CZK 41.80 per litre. Payroll must apply the new rate to trips from 1 October 2026.

Decree No. 175/2026 Coll. amending Decree No. 573/2025 Coll.; Section 189(2) of the Labour Code

■ Fuel price regulation continues in October

The Government extended the price order for petrol and diesel to 1–31 October 2026; the Ministry of Finance publishes the maximum prices on an ongoing basis.

Government Regulation No. 172/2026 Coll.

■ Critical infrastructure: new portal

Providers of essential services, critical infrastructure entities and their critical suppliers submit identification data and incident reports through the critical infrastructure portal.

Decree No. 178/2026 Coll.; Act No. 266/2025 Coll., on Critical Infrastructure

PROMULGATED IN SEPTEMBER 2026 – EFFECTIVE LATER

■ Minimum wage 2027: CZK 24,900

From 1 January 2027 the minimum wage is CZK 24,900 per month, or CZK 148.30 per hour. Review pay statements and employment contracts that refer to the minimum wage.

Communication of the Ministry of Labour and Social Affairs No. 171/2026 Coll.

■ Financial services concluded at a distance

New rules for concluding financial services contracts online: a withdrawal button in the online interface, layered pre-contractual information and a ban on manipulative design. Effective 1 January 2027.

Act No. 159/2026 Coll. (transposing Directive (EU) 2023/2673; new Section 1830a of the Civil Code)

SIGNED BY THE PRESIDENT – AWAITING PROMULGATION■ **EET 2.0 → item 02**

Act on the Registration of Sales signed on 17 September 2026, effective 1 January 2027.

Parliamentary print (sněmovní tisk) No. 189, 10th term; no Collection number as of 3 Oct 2026

■ **Major amendment to the Building Act → item 03**

Signed on 17 September 2026; main part effective 1 January 2027, next stage 1 January 2028.

Parliamentary print No. 67, 10th term; no Collection number as of 3 Oct 2026

INTERNATIONAL TREATIES■ **Double tax treaties: Argentina, Malta, Kenya, Tanzania**

On 30 September 2026 the Senate consented to the treaty with Argentina (signed on 14 April 2026); it had already approved the treaties with Malta, Kenya and Tanzania. The Chamber of Deputies is to debate them at its session starting 13 October 2026. Once ratified and in force, they will change the taxation of dividends, interest and royalties with these countries.

Parliamentary prints Nos. 256, 197, 105 and 84; Senate Resolution No. 527 of 30 Sept 2026

CASE LAW■ **Attorney-client privilege applies to the tax authority too**

The tax administrator may not make the tax deductibility of legal fees conditional on the client disclosing the content of the advice. Deductibility can be proven otherwise – for example with redacted documents or a neutral description of the services.

Czech Constitutional Court, judgment (nález) IV. ÚS 925/26, announced 23 Sept 2026

■ **Contractual caps on damages**

A contractual cap on damages survives termination of the contract. Liability for damage caused intentionally or by gross negligence cannot be excluded or limited – such clauses are invalid.

Czech Supreme Court (NS), judgment 28 Cdo 1551/2025 of 10 Dec 2025; headnote adopted 9 Sept 2026

■ **Board members “outsourcing” to their own companies**

Board members who transfer their own duties for a fee to companies they control breach the duty of care of a prudent manager – even if the company was satisfied with the outcome. Beware of management fees and consultancy agreements with related parties.

Czech Supreme Court, judgment 27 Cdo 3331/2025 (published September 2026)

■ **Debt relief also covers litigation costs**

Costs of proceedings concerning a claim covered by debt relief are an accessory of that claim and are discharged with it; the creditor can no longer enforce them after the debt relief.

Czech Constitutional Court, judgment IV. ÚS 1277/26 of 26 Aug 2026

■ **CJEU: shareholder data not public without limits**

Making shareholders' personal data available to anyone without any condition is contrary to the GDPR and the EU Charter of Fundamental Rights. The ruling also opens the debate on the scope of public data in business registers.

CJEU judgment of 3 Sept 2026, C-798/24 Jautiva, ECLI:EU:C:2026:679

①

02

Electronic sales registration returns on 1 January 2027

On 17 September 2026 the President signed the Act on the Registration of Sales ("EET 2.0"). Sales paid in person will have to be registered online – no longer cash only, but card payments as well. The obligation to hand a receipt to the customer is dropped. Certificates will be available from 1 November 2026 through the DIS+ tax portal.

What it means for you: Check your till system and DIS+ access this year; for Czech branches of foreign companies, decide who is responsible for registration.

Act on the Registration of Sales (EET 2.0), parliamentary print No. 189, signed 17 Sept 2026; Czech Financial Administration press release of 22 Sept 2026



03

Major Building Act amendment: a new authority and a "single stamp"

On 9 September 2026 the Chamber of Deputies overrode the Senate's rejection and the President signed the amendment on 17 September 2026. From 1 January 2027 a new Territorial Development Authority (Úřad rozvoje území ČR) replaces the Transport and Energy Building Authority and decides on reserved projects – now including residential buildings from 10,000 m² of floor area – in single-instance proceedings subject only to judicial review. The building authority is to assess most public interests itself; for ordinary projects this takes full effect from 1 January 2028, when regional territorial development offices start operating. If a consulted authority stays silent within the deadline, its consent is deemed given; the appellate body will no longer be able to send cases back. Full digitalisation is postponed – the interim solution applies until the end of 2030.

What it means for you: For projects in preparation, consider whether to file under the current rules or after 1 January 2027. We will check the exact transitional provisions and deadlines once the act is promulgated.

Amendment to Building Act No. 283/2021 Coll. – parliamentary print No. 67, 10th term, signed 17 Sept 2026; no Collection number as of 3 Oct 2026



04

Cyber Resilience Act: reporting duties since 11 September 2026

Manufacturers of products with digital elements (hardware and software) placed on the EU market must report actively exploited vulnerabilities and severe incidents: early warning within 24 hours, notification within 72 hours, final report within 14 days after a fix is available (one month for incidents). Reports go to the coordinating CSIRT via the ENISA single reporting platform. All other obligations apply from 11 December 2027.

What it means for you: Set up an internal reporting procedure and owners; breaches can be fined up to EUR 15 million or 2.5% of worldwide turnover.

Art. 14, Art. 64(2) and Art. 71(2) of Regulation (EU) 2024/2847 (Cyber Resilience Act)



05

Soudní rozhledy: when time legalises a wrong

Issue 10/2026 of the Czech law journal Soudní rozhledy carries an article by Dr. Tomáš Mach on the European Court of Human Rights judgment in Novák v. the Czech Republic – on domestic child abduction and the role of interim decisions after the Czech divorce reform.

What it means for you: In custody disputes speed matters: waiting risks the court eventually confirming a situation that was created unlawfully.

Source: Soudní rozhledy 10/2026, case-law analysis section



MACH LEGAL is a law firm with offices in Prague, Nové Město nad Váhom and Königswinter, advising international clients in English on corporate, property, family and cross-border matters.

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SOURCES

e-Sbírka and the Collection of Laws overview at psp.cz; history of parliamentary prints 67, 189, 256 (psp.cz); Senate Resolution No. 527 of 30 Sept 2026; Financial Administration press release of 22 Sept 2026 (eet.gov.cz); Ministry for Regional Development – novystavebnizakon.gov.cz; Constitutional Court press releases (usoud.cz) and NALUS database; Supreme Court press release of 9 Sept 2026 (nsoud.cz); InfoCuria / ECLI:EU:C:2026:679; Regulation (EU) 2024/2847 (EUR-Lex).

Questions about your case?

Write to us – we will explain what the changes mean for you.

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