

Draft

ACT

of ... 2025,

**amending certain acts in the field of tax administration and the competence of the  
Customs Administration of the Czech Republic**

Parliament has adopted the following Act of the Czech Republic:

PART ONE

**Amendment to the Criminal Procedure Code**

Article I

Act No 141/1961, Criminal Procedure Code, as amended by Act No 57/1965, Act No 58/1969, Act No 149/1969, Act No 48/1973, Act No 29/1978, Act No 43/1980, Act No 159/1989, Act No 178/1990, Act No 303/1990, Act No 558/1991, Act No 25/1993, Act No 115/1993, Act No 292/1993, Act No 154/1994, ruling of the Constitutional Court promulgated under No 214/1994, ruling of the Constitutional Court promulgated under No 8/1995, Act No 152/1995, Act No 150/1997, Act No 209/1997, Act No 148/1998, Act No 166/1998, Act No 191/1999, Act No 29/2000, Act No 30/2000, Act No 227/2000, ruling of the Constitutional Court promulgated under No 77/2001, Act No 144/2001, Act No 265/2001, ruling of the Constitutional Court promulgated under No 424/2001, Act No 200/2002, Act No 226/2002, Act No 320/2002, Act No 218/2003, Act No 279/2003, Act No 237/2004, Act No 257/2004, Act No 283/2004, Act No 539/2004, Act No 587/2004, ruling of the Constitutional Court promulgated under No 45/2005, ruling of the Constitutional Court promulgated under No 239/2005, Act No 394/2005, Act No 413/2005, Act No 79/2006, Act No 112/2006, Act No 113/2006, Act No 115/2006, Act No 165/2006, Act No 253/2006, Act No 321/2006, Act No 170/2007, Act No 179/2007, Act No 345/2007, ruling of the Constitutional Court promulgated under No 90/2008, Act No 121/2008, Act No 129/2008, Act No 135/2008, Act No 177/2008, Act No 274/2008, Act No 301/2008, Act No 384/2008, Act No 457/2008, Act No 480/2008, Act No 7/2009, Act No 41/2009, Act No 52/2009, Act No 218/2009, Act No 272/2009, Act No 306/2009, ruling of the Constitutional Court promulgated under No 163/2010, Act No 197/2010, ruling of the Constitutional Court promulgated under No 219/2010, Act No 150/2011, Act No 181/2011, Act No 207/2011, Act No 330/2011, Act No 341/2011, Act No 348/2011, Act No 357/2011, Act No 459/2011, ruling of the Constitutional Court promulgated under No 43/2012, Act No 193/2012, Act No 273/2012, Act No 390/2012, Act No 45/2013, Act No 105/2013, Act No 141/2014, Act No 77/2015, Act No 86/2015, Act No 150/2016, Act No 163/2016, Act No 243/2016, Act No 264/2016, Act No 298/2016, Act No 301/2016, Act No 455/2016, Act No 55/2017, Act No 56/2017, Act No 57/2017, Act No 58/2017, Act No 59/2017, Act No 183/2017, Act No 204/2017, Act No 178/2018, Act No 287/2018, Act No 111/2019, Act No 203/2019, Act No 255/2019, Act No 315/2019, Act No 114/2020, Act No 165/2020, Act No 333/2020, Act No 418/2021, Act No 220/2021, Act No 130/2022, Act No 422/2022, Act No 173/2023, Act No 326/2023, Act No 349/2023 and Act No 29/2024, is amended as follows:

1. § 12(2)(d) reads as follows:

‘d) authorised customs authorities in criminal proceedings on crimes

1. committed by infringement of legislation on the import, export or transit of goods and of legislation on the location and acquisition of goods in the Member States of the European Union, if such goods are transported across the national border of the Czech Republic;
2. committed by infringement of tax legislation in cases where the authorities of the Czech customs administration are tax authorities under other legislation, or infringement of VAT or gambling tax provisions;
3. committed by infringement of legislation governing gambling, trade in protected species of wild fauna and flora or intellectual property rights;
4. of money laundering (§ 216 of the Criminal Code) and money laundering by negligence (§ 217 of the Criminal Code), if the source offence is one of the offences listed in points 1 to 3;’.

CELEX: 32016L0681, 32017R2226

2. In § 343a, the following paragraphs 4 to 6 are added:

‘(4) Where a court has ordered the recovery of a financial penalty, the customs office shall, as a priority, use for its payment

- a) a payment made by the convicted person or another person on behalf of the convicted person, unless it is clearly stated for which tax arrears the payment is intended;
- b) an overpayment made by the convicted person; or
- c) the amount recovered in tax execution that has also been ordered for tax arrears other than a financial penalty.

(5) When transferring an amount recovered from a personal deposit account to a convicted person’s personal tax account, where a financial penalty is recorded, the costs of the execution shall always be satisfied as a matter of priority and payment of out-of-pocket expenses shall be the first to be made.

(6) The provisions of paragraph (4)(c) and paragraph (5) shall not apply in relation to tax arrears which are a customs duty.’.

## PART TWO

### **Amendment to the Act on National Heritage Preservation**

#### Article II

Act No 20/1987 on state heritage preservation, as amended by Act No 242/1992, Act No 361/1999, Act No 122/2000, Act No 132/2000, Act No 146/2001, Act No 320/2002, Act No 18/2004, Act No 186/2004, Act No 1/2005, Act No 3/2005, Act No 240/2005, Act No 186/2006, Act No 203/2006, Act No 158/2007, Act No 124/2008, Act No 189/2008, Act No 307/2008, Act No 223/2009, Act No 227/2009, Act No 124/2011, Act No 142/2012, Act No 303/2013, Act No 127/2016, Act No 183/2017, Act No 225/2017, Act No 403/2020, Act No 261/2021, Act No 284/2021 and Act No 152/2023; is amended as follows:

1. § 27a, including the heading, reads as follows:

‘§ 27a

**An authority of the Customs Administration of the Czech Republic**

(1) In the event that an exporter lodges with a customs office a customs declaration proposing to release an article under the customs export or outward processing procedure and the customs office suspects that the exported item is a cultural monument which can only be exported with the prior consent of the Ministry of Culture pursuant to § 20(1) and the exporter does not submit the prior approval of the Ministry of Culture or fails to prove that it is not a cultural monument, the customs office shall not release the article under the proposed customs export procedure and shall seize it in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic. The customs office shall inform the Ministry of Culture of the seizure without delay and at the same time shall provide the information needed to assess whether the exported article is a cultural monument that may be exported only with the prior consent of the Ministry of Culture.

(2) If the Customs Administration authority of the Czech Republic discovers, in the exercise of its other competence, information indicating that, in connection with the transfer of a cultural monument outside the Czech Republic, there is an infringement of legislation in the field of heritage preservation, it shall seize the cultural monument in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic. The Customs Administration authority shall immediately inform the Ministry of Culture of the seizure, which may decide on the disposal of the seized cultural monument pursuant to § 11(1).

(3) The Ministry of Culture must, within 15 working days of the date of submission of the information pursuant to paragraphs (1) and (2), inform the customs office whether the exported object is a cultural monument that may be exported only with the prior consent of the Ministry of Culture pursuant to § 20(1) and whether such consent has been issued.'

2. In the introductory part of § 34(1), the words 'or customs offices' are deleted.
3. In § 36 and § 40, paragraph (2) is deleted and the designation of paragraph 1 is deleted.

### **PART THREE**

#### **Amendment to the Mining Act**

##### **Article III**

In § 40b(2) of Act No 44/1988 on the Protection and Exploitation of Mineral Resources (Mining Act), as amended by Act No 89/2016, Act No 264/2016, Act No 183/2017, Act No 403/2020, Act No 609/2020 and Act No 88/2021, the words 'the authority that imposed them' are replaced by 'the district mining office'.

### **PART FOUR**

#### **Amendment to the Act on prices**

##### **Article IV**

In § 17 of Act No 526/1990 on prices as amended by Act No 135/1994, Act No 151/1997, Act No 29/2000, Act No 141/2001, Act No 276/2002, Act No 124/2003, Act No 354/2003, Act No 484/2004, Act No 217/2005, Act No 377/2005, Act No 230/2006, Act No 261/2007, Act No 183/2008, Act No 403/2009, Act No 457/2011, Act No 18/2012, Act No 303/2013, Act No 353/2014, Act No 452/2016, Act No 183/2017, Act No 277/2019 and Act

No.../2024, paragraph (3) reads as follows:

“(3) The Office for the Protection of Competition, the Czech Trade Inspectorate and the Czech Proof House for Weapons and Ammunition collect a fine they have imposed.’.

**PART FIVE**  
**Amendment to the Trade Licensing Act**

**Article V**

In Annex 3 to Act No 455/1991 on Trade Licensing (Trade Licensing Act); as amended by Act No 303/1993, Act No 136/1994, Act No 237/1995, Act No 286/1995, Act No 95/1996, Act No 147/1996, Act No 49/1997, Act No 61/1997, Act No 79/1997, Act No 157/1998, Act No 167/1998, Act No 159/1999, Act No 358/1999, Act No 356/1999, Act No 27/2000, Act No 29/2000, Act No 123/2000, Act No 124/2000, Act No 149/2000, Act No 151/2000, Act No 247/2000, Act No 258/2000, Act No 362/2000, Act No 409/2000, Act No 458/2000, Act No 120/2001, Act No 100/2001, Act No 164/2001, Act No 256/2001, Act No 274/2001, Act No 477/2001, Act No 501/2001, Act No 119/2002, Act No 308/2002, Act No 320/2002, Act No 476/2002, Act No 88/2003, Act No 130/2003, Act No 224/2003, Act No 228/2003, Act No 354/2003, Act No 438/2003, Act No 38/2004, Act No 167/2004, Act No 257/2004, Act No 326/2004, Act No 499/2004, Act No 115/2006, Act No 165/2006, Act No 225/2006, Act No 310/2006, Act No 315/2006, Act No 130/2008, Act No 189/2008, Act No 230/2008, Act No 274/2008, Act No 155/2010, Act No 375/2011, Act No 458/2011, Act No 53/2012, Act No 119/2012, Act No 167/2012, Act No 169/2012, Act No 199/2012, Act No 234/2013, Act No 279/2013, Act No 303/2013, Act No 309/2013, Act No 140/2014, Act No 267/2014, Act No 206/2015, Act No 229/2016, Act No 193/2017, Act No 111/2018, Act No 115/2020, Act No 238/2020, Act No 217/2022 and Act No 254/2023, the words ‘Ministry of Agriculture’ are replaced by ‘excise tax administrator’.

**PART SIX**  
**Amendment to the Act on the General Health Insurance Company of the Czech Republic**

**Article VI**

In § 23c of Act No 551/1991 on the General Health Insurance Company of the Czech Republic, as amended by Act No 200/2015 and Act No 183/2017, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

**PART SEVEN**  
**Amendment to the Act on municipal police**

**Article VII**

Act No 553/1991 on municipal police; as amended by Act No 418/2021, is amended as follows:

**1. § 17d(1)(b) reads as follows:**

‘b) this fine has not been passed on by the municipality for payment administration to the general tax administrator.’.

2. In § 17d, the following sentence is added at the end of paragraph 2: 'A motor vehicle shall also mean a trailer for the purposes of licensing in road traffic pursuant to § 17d to § 17f of this Act.'

## PART EIGHT

### **Amendment to the Act on the organisation and implementation of social security**

#### Article VIII

Act No 582/1991 on the organisation and implementation of social security as amended by Act No 590/1992, Act No 37/1993, Act No 160/1993, Act No 307/1993, Act No 241/1994, Act No 118/1995, Act No 160/1995, Act No 134/1997, Act No 306/1997, Act No 93/1998, Act No 225/1999, Act No 356/1999, Act No 360/1999, Act No 18/2000, Act No 29/2000, Act No 132/2000, Act No 133/2000, Act No 155/2000, Act No 159/2000, Act No 220/2000, Act No 238/2000, Act No 258/2000, Act No 411/2000, Act No 116/2001, Act No 353/2001, Act No 151/2002, Act No 320/2002, Act No 263/2002, Act No 265/2002, Act No 518/2002, Act No 424/2003, Act No 425/2003, Act No 453/2003, Act No 53/2004, Act No 167/2004, Act No 281/2004, Act No 359/2004, Act No 436/2004, Act No 501/2004, Act No 168/2005, Act No 361/2005, Act No 381/2005, Act No 413/2005, Act No 24/2006, Act No 70/2006, Act No 81/2006, Act No 109/2006, Act No 112/2006, Act No 161/2006, Act No 214/2006, Act No 342/2006, Act No 585/2006, Act No 152/2007, Act No 181/2007, Act No 261/2007, Act No 270/2007, Act No 296/2007, Act No 189/2006, Act No 305/2008, Act No 306/2008, Act No 382/2008, Act No 479/2008, Act No 41/2009, Act No 158/2009, Act No 227/2009, Act No 281/2009, Act No 303/2009, Act No 326/2009, Act No 347/2010, Act No 73/2011, Act No 177/2011, Act No 180/2011, Act No 220/2011, Act No 263/2011, Act No 329/2011, Act No 341/2011, Act No 348/2011, Act No 364/2011, Act No 365/2011, Act No 366/2011, Act No 367/2011, Act No 375/2011, Act No 428/2011, Act No 458/2011, Act No 470/2011, Act No 167/2012, Act No 399/2012, Act No 401/2012, Act No 403/2012, Act No 274/2013, Act No 303/2013, Act No 313/2013, Act No 344/2013, Act No 64/2014, Act No 136/2014, Act No 250/2014, Act No 251/2014, Act No 267/2014, Act No 332/2014, Act No 131/2015, Act No 317/2015, Act No 377/2015, Act No 47/2016, Act No 137/2016, Act No 190/2016, Act No 213/2016, Act No 298/2016, Act No 24/2017, Act No 99/2017, Act No 148/2017, Act No 183/2017, Act No 195/2017, Act No 203/2017, Act No 259/2017, Act No 310/2017, Act No 92/2018, Act No 335/2018, Act No 111/2019, Act No 164/2019, Act No 228/2019, Act No 315/2019, Act No 255/2020, Act No 540/2020, Act No 261/2021, Act No 270/2021, Act No 323/2021, Act No 330/2021, Act No 216/2022, Act No 221/2022, Act No 366/2022, Act No 423/2022, Act No 455/2022, Act No 321/2023, Act No 349/2023, Act No 412/2023, Act No 414/2023, and Act No.../2024, is amended as follows:

1. At the end of 54a(6), the words 'with the exception of the Ministry of the Interior, the Ministry of Justice and the Ministry of Defence' are added.
2. In § 118a(3), the first and second sentences are replaced by the sentences 'The competent social security authority shall decide on the obligation to repay or, where appropriate, reimburse amounts wrongly paid or in excess of those due. Such a decision may be issued no later than 5 years after the date on which the sum was paid. This deadline does not apply to the possibility of a further decision in the same case.' and in the last sentence the word 'first' is replaced by 'second'.

## Article IX

### **Transitional provision**

The deadline for the lapse of entitlement to a refund or reimbursement of a sum or part thereof pursuant to § 118a(3) of Act No 582/1991, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act for entitlement that arose prior to the effective date of this Act.

## PART NINE

### **Amendment to the Act on nature and landscape protection,**

#### § X

In § 88a of Act No 114/1992 on nature and landscape protection, as amended by Act No 218/2004, Act No 444/2005, Act No 281/2009, Act No 250/2014, Act No 277/2019, Act No 284/2021, Act No 149/2023 and Act No 465/2023, the heading reads as follows: '**Proceeds from fines**' and the first and second sentences are deleted.

## PART TEN

### **Amendment to the Act on sectoral, occupational, corporate and other health insurance companies**

#### § XI

In § 22f of Act No 280/1992 on sectoral, occupational, corporate and other health insurance companies, as amended by Act No 200/2015 and Act No 183/2017, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

## PART ELEVEN

### **Amendment to the Act on the protection of agricultural land**

#### Article XII

In § 12 of Act No 334/1992 on the protection of the agricultural land, as amended by Act No 98/1999, Act No 444/2005, Act No 281/2009, Act No 402/2010, Act No 41/2015, Act No 403/2020 and Act No 609/2020, paragraph (3) is deleted.

Paragraphs (4) and (5) are renumbered as paragraphs (3) and (4).

## PART TWELVE

### **Amendment to the Act on social security and unemployment insurance contributions**

#### Article XIII

In § 25f of Act No 589/1992 on social security and unemployment insurance contributions, as amended by Act No 183/2017, Act No 321/2023, Act No 349/2023 and Act No 412/2023, the existing text is numbered as paragraph (1) and the following paragraph (2) is added:

'(2) The Ministry of Defence, the Ministry of the Interior, the Ministry of Justice, the

General Inspectorate of Security Forces, the Security Information Service, the General Directorate of Customs and the Office for Foreign Relations and Information, in accordance with § 25,

- a) decide on infractions pursuant to this Act;
- b) collect and enforce fines imposed in proceedings pursuant to point (a), with the exception of the Ministry of Defence, the Ministry of the Interior and the Ministry of Justice.'

## PART THIRTEEN

### **Amendment of the Act on consumer protection**

#### Article XIV

In § 24b of Act No 634/1992 on consumer protection, as amended by Act No 36/2008, Act No 281/2009, Act No 378/2015, Act No 183/2017, Act No 238/2020 and Act No.../2024, paragraph (2) reads as follows:

'(2) The Czech Trade Inspectorate, the State Agricultural and Food Inspection Authority, the State Veterinary Administration, the Czech Proof House for Weapons and Ammunition, the Central Institute for Supervising and Testing in Agriculture and the Czech Telecommunication Office collect fines they have imposed.'

CELEX: 32018R0302

## PART FOURTEEN

### **Amendment to the Act on road tax**

#### Article XV

Act No 16/1993 on road tax, as amended by Act No 302/1993, Act No 243/1994, Act No 143/1996, Act No 61/1998, Act No 241/2000, Act No 303/2000, Act No 492/2000, Act No 493/2001, Act No 207/2002, Act No 102/2004, Act No 635/2004, Act No 545/2005, Act No 270/2007, Act No 296/2007, Act No 246/2008, Act No 281/2009, Act No 199/2010, Act No 30/2011, Act No 375/2011, Act No 344/2013, Act No 267/2014, Act No 63/2017, Act No 299/2020, Act No 142/2022, Act No 432/2022, and Act No 349/2023, is amended as follows:

**1. In § 5 the following paragraphs (4) and (5) are added:**

'(4) The type of suspension of the drive axle of a taxable vehicle, for the purposes of determining the amount of tax on that taxable vehicle, shall be assessed at the beginning of

- a) the tax period, or
- b) on the day of the first registration of that taxable vehicle in the Register of Road Vehicles in the Czech Republic, if the first registration took place during the tax period.

(5) For the purposes of road tax, a taxable vehicle shall be regarded as having an air suspension drive axle if at least one drive axle for the purposes of assessing the maximum authorised weight of road vehicles that does not endanger road safety or road condition is considered to be an axle equipped with air suspension or suspension recognised as equivalent under the Road Traffic Act.'

CELEX: 31999L0062

2. § 12, including its heading, reads as follows:

‘§ 12

**Tax credit for a taxable vehicle**

(1) The road tax credit for a taxable vehicle used exclusively for transport in the initial or final leg of a combined transport operation shall be 100 % of the amount of tax for that vehicle.

(2) The tax credit for a taxable vehicle that operates in combined transport for which in the tax period railway transport is utilised

- a) for more than 120 journeys, is 90% of the amount of the tax applicable to that vehicle;
- b) for between 91 and 120 journeys, is 75% of the amount of the tax applicable to that vehicle;
- c) for between 61 and 90 journeys, is 50% of the amount of the tax applicable to that vehicle;
- d) for between 31 and 60 journeys, is 25% of the amount of the tax applicable to that vehicle.

(3) If the railway leg in the Czech Republic is more than 250 kilometres in straight line distance, such a journey shall be counted as two journeys for the purposes of the tax credit.

(4) Combined transport means, for the purposes of road tax, combined transport pursuant to the Act governing road transport, provided that the rail or inland waterway leg exceeds 100 kilometres in straight line distance and where the initial or final leg of the journey consists of transport by road between the location where the goods are loaded or unloaded and

- a) the nearest railway station suitable for transhipment or combined transport terminal; or
- b) an inland port, provided that the distance does not exceed 150 kilometres in straight line distance.

(5) The tax credit shall be claimed by the taxpayer in a tax return.’.

CELEX: 31992L0106

3. The annex reads as follows:

‘Annex to Act No 16/1993

**Amount of tax for taxable vehicles**

I. Tax amount for a taxable vehicle of category N with body type code BA or BB

Number of axles	Maximum permitted weight in tonnes		Amount of tax in CZK	
	at least	less than	drive axle air suspension	other drive axle suspension
2		12	0	0
	12	13	0	804
	13	14	804	2,304
	14	15	2,304	3,204
	15		3,204	7,200
3		15	0	0
	15	17	768	1,404
	17	19	1,404	2,904

	19	21	2,904	3,804
	21	23	3,804	5,808
	23		5,808	9,000
4 and more		23	0	0
	23	25	3,528	3,804
	25	27	3,804	6,000
	27	29	6,000	9,404
	29		9,404	14,004

II. Amount of tax for a taxable vehicle of category N with body type code BC or BD

Number of axles	Maximum permitted weight of the combination vehicle in tonnes		Amount of tax in CZK	
	at least	less than	drive axle air suspension	other drive axle suspension
2		16	0	0
	16	18	0	408
	18	20	408	900
	20	22	900	2,004
	22	23	2,004	2,600
	23	25	2,600	4,608
	25	28	4,600	8,004
	28	31	8,004	8,700
	31	33	8,700	12,108
	33		12,108	18,408
3 and more		36	0	0
	36	38	8,004	11,808
	38	40	11,808	16,308
	40		16,308	24,204

III. Amount of tax applicable to a taxable vehicle of category O

Maximum permitted weight in tonnes at least	Amount of tax in CZK	
	less than	
	12	0
12		3,600

4. Footnotes 4 and 4d are deleted.

Article XVI

**Transitional provisions**

1. Act No 16/1993, as amended prior to the effective date of this Act, shall apply to tax liability for road tax for tax years starting before 1 January 2026, as well as to the rights and obligations relating thereto.

2. § 5(4) and (5) of Act No 16/1993, as amended prior to the effective date of this Act, shall apply to tax liability for road tax for the 2025 tax year, as well as to the rights and obligations relating thereto.
3. In the 2025 tax year, the rates applicable to a taxable vehicle with an air suspension drive axle shall be those set out in the Annex to Act No 16/1993, as amended prior to the effective date of this Act.

## PART FIFTEEN

### **Amendment to the Act on building savings and state aid for building savings**

#### Article XVII

In § 16b of Act No 96/1993 on building savings and state aid for building savings, as amended by Act No 423/2003, Act No 281/2009, Act No 348/2010, Act No 135/2014, Act No 461/2016 and Act No 183/2017, the words ‘, which also collect and enforce fines imposed’ are deleted.

## PART SIXTEEN

### **Amendment to the Act on foreign trade in military material**

#### Article XVIII

Act No 38/1994 on foreign trade in military material, as amended by Act No 310/2002, Act No 357/2004, Act No 413/2005, Act No 296/2007, Act No 124/2008, Act No 41/2009, Act No 220/2009, Act No 227/2009, Act No 248/2011, Act No 243/2016, Act No 183/2017, Act No 383/2022 and Act No.../2024, is amended as follows:

1. In § 2(1)(a)(2), the words ‘a customs declaration, summary exit declaration or’ are deleted and the words ‘or re-export notification’ are added at the end of the text.
2. §§ 23a and 23b, including the headings, read as follows:

'§ 23a.

#### **Customs administration authorities**

(1) The customs office shall check whether the trade in military material is carried out only by persons who have been issued a permit pursuant to this Act and whether it is carried out to the extent and under the conditions laid down in the relevant licences during

- a) export of military material;
- b) import of military material;
- c) transfer of military material from the Czech Republic to the territory of a Member State that is not a Member State of the European Union;
- d) transfer of military material to the Czech Republic from the territory of a Member State that is not a Member State of the European Union.

(2) The customs office shall enter on the original of the licence the essential details of the facts relating to its use; entries in the licence shall bear the date on which the entry was made and an indication uniquely identifying the person who made the entry.

(3) If the customs office finds that the trade in military material is not carried out in accordance with this Act or other legislation or with the conditions of the related licence, it shall immediately inform the Ministry in writing.

(4) The Ministry shall provide the General Directorate of Customs with the information on licences granted under this Act necessary for the purpose of exercising the competence of the customs authorities.

(5) The General Directorate of Customs shall provide the Ministry with information obtained in the exercise of competence under this Act and with data relating to licences under this Act to the extent necessary for the exercise of the Ministry's competence under this Act. The provision of data by the General Directorate of Customs does not constitute a breach of confidentiality under the Tax Code.

#### § 23b

#### **Detention**

(1) If, during the export, import or transfer of military material from the Czech Republic to the territory of a Member State that is not a Member State of the European Union or of the transfer of military material to the Czech Republic from the territory of a Member State which is not a Member State of the European Union, there are reasonable grounds to suspect that the trade in military material pursuant to § 2(1) is carried out in breach of this Act, the customs office shall not release the military material under § 5(1) into the proposed customs procedure and shall detain it in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic and shall immediately notify the Ministry thereof.

(2) If the customs office finds, in the exercise of its other competence, facts suggesting that the trade in military material pursuant to § 2(1) is not carried out only by persons who have been issued a permit under this Act or is not carried out to the extent and under the conditions laid down by the relevant licences, it shall detain the military material pursuant to § 5(1) in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic and shall immediately inform the Ministry according to the nature of the military material.

(3) If the military material is left by the customs office in the possession of a person from whom the military material was detained and that person handles it contrary to the procedure laid down in the Act governing the Customs Administration of the Czech Republic, then the legal act by which this prohibition of handling was breached is null and void.'

CELEX 32009L0043

3. §§ 23c and 23d are deleted.

4. § 23e reads as follows:

#### § 23e

The customs office shall also return the detained military material if it is not necessary for further proceedings under this Act.'

5. In § 27a the paragraph (3) is deleted.

Paragraph (4) is renumbered as paragraph (3).

CELEX 32009L0043

## PART SEVENTEEN

### **Amendment to the Act on the sale and export of objects of cultural value**

#### Article XIX

Act No 71/1994 on the sale and export of objects of cultural valueas amended by Act 122/2000, Act No 80/2004, Act No 281/2009, Act No 142/2012, Act No 243/2016, Act No 183/2017 and Act No 261/2021.is amended as follows:

1. In the first sentence of § 2(1), the words ‘to a third country or transfer’ are inserted after the word ‘export’ and the words ‘export for a specified period or a permanent export certificate’ are replaced by the words ‘temporary export or temporary transfer of an object of cultural value from the territory of the Czech Republic, by a certificate for the export or permanent transfer of an object of cultural value from the territory of the Czech Republic or by a certificate of cultural value transferred to the territory of the Czech Republic’.
2. In § 2(3), the words ‘or transfer’ are inserted after the word ‘export’.
3. In § 2(4) and § 6(3), the word ‘a temporary’ is inserted after the words‘Certificate for’ and the words ‘for a specified period’ are replaced by the words ‘or the temporary transfer of an object of cultural value from the territory of the Czech Republic’.
4. In § 2(5), the word ‘permanent’ is deleted and the words ‘or permanent transfer of an object of cultural value from the territory of the Czech Republic’ are inserted after the word ‘export’ and the number ‘XVII’ is replaced by ‘XIX’.
5. In § 3(1), the word ‘permanent’ is deleted, the words ‘or permanent transfer of an object of cultural value from the territory of the Czech Republic’ are inserted after the word ‘export’ and the words ‘in three copies marked B, C and D’ are replaced by the words ‘the part of the certificate marked B handed over’.

6. § 4(1) reads as follows:

‘(1) The application for the issue of a certificate for the temporary export or temporary transfer of an object of cultural value from the territory of the Czech Republic, a specimen of which is set out in Annex 3 to this Act, shall be submitted by the owner in paper or electronic form to the professional organisation in parts marked A, B and C. Application for the issue of a certificate for the export or permanent transfer of an object of cultural value from the territory of the Czech Republic, a specimen of which is set out in Annex 4 to this Act, shall be submitted by the owner in paper or electronic form to the expert organisation in parts marked A and B.’.

7. After § 4 a new § 4a is inserted, which reads as follows:

‘§ 4a

(1) The application for the issue of a certificate for an object of a cultural value transferred to the Czech Republic, a specimen of which is set out in Annex 5 to this Act, shall be submitted by the owner to the Ministry in paper or electronic form, in parts marked with A and B.

(2) The deadline for submitting an application for a certificate for an object of a cultural value transferred to the Czech Republic is 60 calendar days from the transfer of the object of cultural value to the territory of the Czech Republic.

(3) When applying for the issue of a certificate for an object of a cultural value transferred to the Czech Republic, the owner shall submit to the Ministry a permit for the transfer of object of cultural value issued by the authority of the country of origin or confirmation from the authority of the country of origin stating that there is no obligation to have such a permit for the object of cultural value in question and other documents proving when the transfer of the object to the Czech Republic took place.’.

8. In § 5(1), the number ‘21’ is replaced by ‘30’ and the following sentence is added at the end of the paragraph: ‘The deadline for the Ministry to issue a certificate for an object of a cultural value transferred to the Czech Republic is 60 calendar days.’.

9. In § 5 a new paragraph (2) is inserted after paragraph (1):

‘(2) If, after examining the object for which a certificate is applied for, a professional organisation does not issue a certificate on the ground that the object is not of a cultural value, it shall indicate that fact on the application and return copies B or B and C to the owner.’.

Paragraphs (2) to (4) are renumbered (3) to (5).

10. In § 5(3), the words ‘for the reason referred to in paragraph (4) or (5)’ are inserted after ‘does not issue’.

11. In § 5(4), § 6(4) and § 8(1)(b), the word ‘permanent’ is deleted and the words ‘or permanent transfer of an object of a cultural value from the territory of the Czech Republic’ are inserted after the word ‘export’.

12. In § 5(5), the word 'permanent' is deleted and the words 'or permanent transfer of an object of a cultural value from the territory of the Czech Republic' are inserted after the word 'export', the number 'XVII' is replaced by 'XIX' and the number '3' is replaced by '4'.
13. In the first sentence of § 6(1), the word 'three' is deleted, the words 'B, C and D' are replaced by 'in parts marked B or B and C', and in the last sentence, the words 'the counterpart marked A' are replaced by 'the part of the certificate marked A'.
14. In the second sentence of § 6(2), the number '3' is replaced by '4'.
15. In § 6 the following paragraphs (5) and (6) are added:
  - (5) The certificate for an object of cultural value transferred to the territory of the Czech Republic is valid for 10 years from the date of issue.
  - (6) Upon a justified request of the owner, the Ministry may extend the duration of a certificate for the temporary export or the temporary transfer of an object of cultural value from the territory of the Czech Republic to a cumulative maximum of 10 years. An application may only be made while the certificate is valid. A specimen of the application is set out in Annex 6 to this Act.'
16. § 7(1) reads as follows:

(1) After the re-import or re-transfer of an object of a cultural value temporarily exported or temporarily transferred, the owner shall, within 15 days of the expiry of the period specified in the certificate, to the professional body which issued the certificate or, if it has issued the certificate, to the Ministry, hand over the part of the certificate marked 'B'. The part of the certificate marked 'C' belongs to the owner. The owner must also, on request, present the object of a cultural value after re-import or re-transfer for inspection and identification by the professional organisation that issued the certificate or to the Ministry if it issued the certificate, or allow such inspection and identification at the place where the object is stored.'
17. In § 7 paragraphs (2) and (3) are deleted.  
Paragraphs (4) and (5) are renumbered as (2) and (3).
18. In § 7(2), the word 'has not carried out' is replaced by 'or the transfer has not been carried out' and the words 'the counterparts marked B, C and D' are replaced by 'parts of certificates marked B and C'.
19. In § 7(3), the word 'temporary' is inserted after 'deadlines for' and the words 'for a specified period' is replaced by 'or transfer'.
20. In § 7a(1), the word 'shall secure' is replaced by 'shall seize in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech

Republic' and the last sentence is replaced by the sentence 'At the same time they shall provide the information needed to assess whether the exported object is an object of a cultural value.'

21. After paragraph (2) of § 7a the following new paragraph (3) is inserted:

'(3) If, according to the professional organisation's opinion, the object is of a cultural value and no certificate is presented, the customs office shall not release the object of a cultural value into the customs export procedure proposed and shall inform the Ministry.'

The existing paragraphs (3) and (4) are renumbered as paragraphs (4) and (5).

22. In § 7a(4), the words 'produce a certificate when submitting a customs declaration and' are inserted after the word 'must'.

23. In § 7a(5), the words 'with securing the object and' are deleted.

24. In § 7b, the word 'customs' is deleted and the words 'Customs Administration of the Czech Republic pursuant to § 7a and § 7c' are added at the end of the text.

25. The following § 7c is inserted after § 7b:

‘§ 7c

(1) If an authority of the Customs Administration of the Czech Republic finds, in the exercise of its other competence, a fact indicating that, in the context of the transfer of an object of cultural value from the territory of the Czech Republic, it is an object of a cultural value that is being transferred without a certificate and the person transferring it fails to prove that it is not an object of a cultural value, it will seize the object of a cultural value in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic.

(2) It shall immediately inform a professional organisation of the seizure and provide the information needed to assess whether the object being transferred is of a cultural value. If, within 3 days, the professional organisation informs that it is an object of a cultural value, the customs office shall hand over the object of a cultural value to the professional organisation for further proceedings.

(3) The person transferring the object must present a certificate at the customs office and accept the steps necessary to identify and examine the object.

(4) The costs relating to the storage of the object by a professional organisation and the preparation of the report shall be borne by the person who is transferring the object if it has been proven that they have breached this Act. Storage costs are costs of proceedings.'

26. In § 8(1)(a), the words 'or exports' are replaced by ', exports, transfers or transfers from the territory of the Czech Republic'.

27. In § 8(2)(b), the words 'counterparts marked B, C and D' are replaced by 'parts of the

certificate marked B and C', the words 'did not take place [§ 7(4)],' are deleted and the words 'transfer from the territory of the Czech Republic [§ 7(2)],' are added at the end of the subparagraph.'

**28.** In § 8(2)(c), the words 'does not import' are replaced by 'does not re-import or transfer to the territory of the Czech Republic', the word 'back' is deleted, the word 'temporarily' is inserted after the word 'values', the word 'temporarily' is inserted after 'exported or' and the words 'for a specified period specified in the certificate' are replaced by 'or'.

**29.** In § 8(2) the following subparagraph (d) is added:

'd) does not submit, within the prescribed period, the part of the certificate marked B to the professional organisation that issued the certificate or to the Ministry, if it has issued the certificate, or does not submit an object of a cultural value for inspection and identification, or does not facilitate this inspection at the location where the object is stored [§ 7(1)].'

**30.** § 8(3) reads as follows:

'(3) An exporter commits an infraction by failing to take the necessary steps to identify and verify the object [§ 7a(1) and § 7c(4)].'

**31.** In § 8 paragraph (4) is deleted.

Paragraphs (5) and (6) are renumbered as paragraphs (4) and (5).

**32.** In § 8(4), the word 'temporary' is inserted after 'deadlines for', the words 'for a fixed period' are replaced by 'or temporary transfer' and number '5' is replaced by '3'.

**33.** In § 8(5), the words 'and (d)' are inserted after the text '(c)' and 'to (5)' is replaced by 'and (4)'.

**34.** In § 8a paragraph (2) is deleted and the designation of paragraph (1) is deleted.

**35.** Annexes 1 to 4 read as follows:

**LIST OF OBJECTS OF A CULTURAL VALUE**

I.	<b>Objects from the fields of mineralogy, paleontology, botany, zoology and entomology</b>	creation date
1.	herbaria containing more than 50 herbarium items with labels (++)	more than 100 years old
2.	sets of taxidermised bodies of extinct animals comprising of more than 5 pieces (+) and sets of taxidermised and non-taxidermised parts of animals comprising of more than 5 pieces (+)	
3.	paleobotanical or paleozoological objects	
4.	individual minerals and precious stones in a natural state as well as cut with a market value greater than CZK 300,000	
II.	<b>Objects from the field of archaeology</b>	
	archaeological objects that demonstrate human life since the beginning of its development, including skeletal remains of humans and animals, and originating from excavations and discoveries on land or under water and from archaeological collections; coins minted up to and including the year 1500 are considered archaeological objects (+)	
III.	<b>Works of art, craftwork and industrial art objects of a Christian sacral and cult nature</b>	
1.	paintings, drawings and original graphics on any substrate and made by any technique with religious themes or depicting religious figures and ceremonies	more than 70 years old
2.	sculptural works, reliefs and objects or parts thereof carried out by any technique of any material containing religious themes or depicting religious figures and ceremonies, and copies made in the same way as the original	more than 70 years old
3.	altars and parts thereof and other sacral interior fittings	more than 70 years old
4.	containers and items for religious services	more than 70 years old
5.	vestments and other textiles	more than 70 years old
6.	luminaires and incense burners including accessories	more than 70 years old
7.	pipe organs and parts thereof	more than 70 years old
8.	bells and chimes	more than 70 years old
9.	nativity scenes and parts thereof	more than 70 years old
10.	coats of arms and insignia of all clergies and monastic orders and congregations	more than 70 years old
11.	reliquaries and devotional items of all kinds	up to and including 1960
12.	funeral objects of all kinds	more than 70 years old
IV.	<b>Judaica and Hebraica</b>	up to and

		including 1960
<b>V.</b>	<b>Objects from the field of fine art other than those referred to in points III, IV and VI.</b>	
1.	paintings made by any technique on any substrate market price greater than CZK 150,000	more than 50 years old
2.	drawings made by any technique on any substrate market price of more than CZK 30,000	more than 50 years old
3.	collages, assemblages market price greater than CZK 80,000	more than 50 years old
4.	original graphic works of all techniques, including serigraphs and print matrices (+) per item, market price greater than CZK 20,000, per set, market price greater than CZK 60,000	more than 50 years old
5.	miniatures created by any technique on any substrate market price greater than CZK 25,000	more than 50 years old
6.	sculptures, including reliefs and objects, made by any technique of any material and copies made in the same way as the original market price greater than CZK 100,000	more than 50 years old
7.	cast plaques and medals made by an artist market price greater than CZK 30,000	more than 50 years old
8.	outdoor sculptures, components and fragments thereof, carried out by any technique of any material, and copies made in the same way as the original market price greater than CZK 100,000	more than 50 years old
<b>VI.</b>	<b>Objects from the field of non-European art other than those referred to in points IV and V.</b>	more than 70 years old
<b>VII.</b>	<b>Objects from the field of photography</b> market price greater than CZK 15,000	more than 50 years old
<b>VIII.</b>	<b>Objects from the field of craftwork and decorative arts except for the objects referred to in points III, IV, VI and XI.</b>	
1.	furniture(+) per item, market price greater than CZK 40,000 per set, market price greater than CZK 150,000	more than 50 years old
2.	interior fittings and accessories market price greater than CZK 50,000	more than 70 years old
3.	mosaics market price greater than CZK 80,000	more than 50 years old
4.	porcelain and ceramic services and parts thereof, table and interior decorations and sculptures per unit, market price greater than CZK 25,000 per set, market price greater than CZK 100,000	more than 70 years old
5.	porcelain and ceramic pharmacy and hygiene containers (+) market price greater than CZK 5000	up to and including 1918
6.	glass objects per unit, market price greater than CZK 25,000 per set, market price greater than CZK 100,000	more than 50 years old
7.	objects and jewellery made of precious metals and precious stones market price greater than CZK 150,000	more than 70 years old
8.	clocks and watches market price greater than CZK 150,000	more than 70 years old
9.	objects made of common metals including costume jewellery market price greater than CZK 35,000	more than 70 years old

	10. shield signboards and shooting targets and parts thereof market price greater than CZK 30,000	up to and including 1918
	11. interior textiles market price greater than CZK 30,000	more than 70 years old
	12. tapestries market price greater than CZK 100,000	more than 70 years old
	13. garments and clothing components (+) market price greater than CZK 30,000	more than 70 years old
	14. games, toys of all kinds, carriages, including for puppets market price greater than CZK 30,000	more than 70 years old
	15. stage and costume designs, stage models, theatre costumes (+) market price greater than CZK 20,000	more than 70 years old
	16. puppets, puppet theatres and components thereof (+) market price greater than CZK 20,000	more than 70 years old
	17. artists' posters made by any graphic or printing technique market price greater than CZK 20,000	more than 70 years old
	18. artists' applied graphics, graphic design market price greater than CZK 20,000	more than 70 years old
<b>IX.</b>	<b>Objects from the field of literary culture</b>	
1.	book-type manuscripts, manuscripts of literary works and original cartographic work	
2.	preserved proofs of unpublished editions	
3.	incunabula and old prints including maps, atlases and press matrices (+)	up to and including 1800
4.	books, printed maps and atlases published in the territory of the Czech Republic (++)	more than 100 years old
5.	Christian liturgical books, prayer books and hymnals	more than 100 years old
6.	literary manuscripts and objects from the estate of prominent figures from the world of literature	more than 70 years old
<b>X.</b>	<b>Objects from the field of music</b>	
1.	musical instruments, including folk instruments, parts and accessories thereof market price greater than CZK 100,000	more than 100 years old
2.	printed sheet music (++)	over 150 years old
3.	handwritten sheet music and scores, documentary material and personal items relating to prominent figures from the world of music (++)	more than 50 years old
4.	music media	more than 100 years old
<b>XI.</b>	<b>Objects from the field of ethnography</b>	
1.	folk paintings made by any technique on any substrate	more than 100 years old
2.	folk sculptures carried out by any technique of any material	more than 100 years old

	3. folk furniture, including interior accessories	more than 100 years old
	4. folk ceramics	more than 100 years old
	5. folk textile products of all kinds and their accessories including jewellery and hair decorations (+)	more than 100 years old
	6. home-made handicraft implements, tools and work aids, made of any material	more than 100 years old
	7. folk toys made of any material	more than 100 years old
	8. handwritten documents and chronicles	more than 100 years old
	9. objects relating to annual and traditional family customs and expressions of folk religiosity, of any material	more than 100 years old
	10. objects in the field of ethnography of non-European origin	more than 100 years old
<b>XII.</b>	<b>Objects from the field of science, technology and industry</b>	
	1. vehicles of all kinds, complete and incomplete	more than 70 years old
	2. timepieces and astronomical instruments and apparatus	more than 70 years old
	3. equipment for recording, processing, transmitting or reproducing images, sound, data and information	more than 70 years old
	4. manufacturing machinery and equipment, printing and office machines, printing moulds including those for industrial printing of textiles	more than 70 years old
	5. household and consumer devices	more than 70 years old
	6. scientific and technical instruments and apparatus	more than 70 years old
	7. designs, prototypes and individual or small-series implementations for industrial production	more than 70 years old
	8. original sketches, drawings, drawings and models from the area of science, technology and architecture (++)	more than 70 years old
	9. uniforms, insignia and badges (+)	more than 70 years old
	10. documentation material and personal memorabilia, relating to prominent figures from the fields of science, technology and transport (++)	
<b>XIII.</b>	<b>Objects from the field of militaria</b>	
	1. cold weapons, mechanical weapons and firearms, including sports and hunting weapons	up to and including 1950
	2. heavy weapons, combat vehicles, aeroplanes and means of transport	more than 50 years old
	3. prototypes of heavy weapons, combat vehicles, aeroplanes and means of transport	

	4. uniforms and parts thereof including gear of all kinds (+)	up to and including 1950
	5. armour of all kinds, including horse armour, and components thereof (+)	up to and including 1950
	6. flags, banners and standards and parts thereof	up to and including 1950
	7. phaleristic objects of all kinds, e.g. orders, decorations and their components (+)	up to and including 1950
	8. insignia of historical battalions, military or self-defence formations and resistance group insignia	up to and including 1950
<b>XIV.</b>	<b>Objects from the field of agriculture, food production, forestry and gamekeeping</b>	
	1. vehicles and work equipment including accessories, e.g. buggies, tractors, engines of all kinds, machines for tilling soil and processing crops, wine-presses, equipment and implements from the area of caring for livestock, including beehives	more than 70 years old
	2. machinery and equipment for food production	more than 70 years old
	3. hunting instruments and equipment	more than 100 years old
<b>XV.</b>	<b>Objects from the field of philately and postal services</b>	
	1. classical postage stamps, stamped items and postal stationery of all stamp countries (++)	up to and including 1918
	2. objects documenting the creation of postage stamps	more than 50 years old
	3. subjects documenting the evolution of the postal administration	more than 50 years old
<b>XVI.</b>	<b>Objects from the field of numismatics other than those referred to in point II.</b>	
	1. dies	more than 50 years old
	2. coins, paper tender, emergency metallic, paper, ceramic or other tender, securities such as shares, units or stamps, credit documents and non-cash documents (++)	more than 50 years old
	3. phaleristic documents, orders, decorations (+)	more than 50 years old
	4. plaques, medals, tokens, stamps (+)	more than 50 years old
<b>XVII.</b>	<b>Objects from the history of public and social life, hobbies and leisure activities</b>	
	1. uniforms of civil servants and municipal employees, members of associations and other voluntary groups (+)	up to and including 1950
	2. insignia and related objects	up to and including 1950

	3. documents relating to social life, e.g. banners, trophies, diplomas	up to and including 1950
	4. sports, tourism and travel goods, implements and clothing	more than 70 years old
	5. medals from national and international competitions, prizes and decorations	more than 50 years old
	6. Documents relating to torture	up to and including 1800
<b>XVIII.</b>	<b>Objects from the field of educational history</b>	
	1. teaching and demonstration aids and models for all grades and types of schools, both functional and non-functional	up to and including 1950
<b>XIX.</b>	<b>Architectural and outdoor objects</b>	
	1. small exterior architecture, e.g. wayside chapels, conciliation crosses, wells, fountains, parts and fragments thereof	more than 70 years old
	2. architectural elements and fragments and other architecture components made of any material including outdoor grilles and grille gates	more than 70 years old

(+) One certificate for such objects may also be issued for a set thereof. The application must be accompanied by photographs in which individual objects can be identified. An integral part of the application must be a list of the objects in the set, together with the relevant identification data.

(++) One certificate for such objects may also be issued for a set thereof. The application does not need to be accompanied by photographs. An integral part of the application must be a list of the objects in the set, together with the relevant identification data, permitting the objects making up the set to be distinguished.

Note: In the absence of a market price, these are objects of cultural value irrespective of price.

Except for sets listed in I., a set is a functional unit such as furniture set, a dining or beverage service, a set of table decorations, a clothing or folk costume set, a set of altar candelabras or liturgical tools, artistic graphic album, set and costume designs for a single stage production, and a collection of small individual items resulting from collection activity.

Annex 2 to Act No 71/1994

#### LIST OF PROFESSIONAL ORGANISATIONS

I.	<b>Objects from the fields of mineralogy, paleontology, botany, zoology and entomology</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Museum	City of Prague Central Bohemian Region Ústí nad Labem Region Hradec Králové Region Pardubice Region South Bohemian Region Plzeň Region Karlovy Vary Region Liberec Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
II.	<b>Objects from the field of archaeology</b>	
	<b>professional organisation</b>	<b>territory</b>

	National Museum	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Hradec Králové Region Pardubice Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
	<b>III. Works of art, craftwork and industrial art objects of a Christian sacral and cult nature professional organisation</b>	<b>territory</b>
III.	National Heritage Institute Directorate-General	City of Prague
	National Heritage Institute Regional office in Prague	Central Bohemian Region
	National Heritage Institute Regional office in České Budějovice	South Bohemian Region
	National Heritage Institute Regional office in Plzeň	Plzeň Region Karlovy Vary Region
	National Heritage Institute Regional office in Ústí nad Labem	Ústí nad Labem Region Liberec Region
	National Heritage Institute Regional office in Pardubice	Pardubice Region Hradec Králové Region
	National Heritage Institute Regional office in Brno	South Moravian Region Vysočina Region Zlín Region
	National Heritage Institute Regional office in Olomouc	Olomouc Region
	National Heritage Institute Regional office in Ostrava	Moravian-Silesian Region
	<b>IV. Judaica and Hebraica professional organisation</b>	<b>territory</b>
IV.	Jewish Museum in Prague	Czech Republic
	<b>V. Objects from the field of fine art other than those referred to in points III, IV and VI of Annex 1 professional organisation</b>	<b>territory</b>
V.	National Gallery in Prague	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Hradec Králové Region Pardubice Region

	Moravian Gallery in Brno	South Moravian Region Vysočina Region Olomouc Region Zlín Region Moravian-Silesian Region
VI.	<b>Objects from the field of non-European art except for objects listed in points IV and V of Annex 1</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Gallery in Prague	Czech Republic
VII.	<b>Objects from the field of photography</b>	
	<b>professional organisation</b>	<b>territory</b>
	Museum of Decorative Arts in Prague	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Hradec Králové Region Pardubice Region
	Moravian Gallery in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
VIII.	<b>Objects from the field of craftwork and decorative arts outside and objects listed in points III., IV., VI. and XI. of Annex 1</b>	
	<b>professional organisation</b>	<b>territory</b>
	Museum of Decorative Arts in Prague	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Hradec Králové Region Pardubice Region
	Moravian Gallery in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
IX.	<b>Objects from the field of literary culture</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Library of the Czech Republic	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Liberec Region Ústí nad Labem Region Hradec Králové Region Pardubice Region
	Moravian Library	South Moravian Region Vysočina Region Zlín Region Olomouc Region Moravian-Silesian Region

	<b>literary manuscripts and objects from the estate of prominent figures from the world of literature</b>	
	The Museum of Czech Literature	Czech Republic
<b>X.</b>	<b>Objects from the field of music</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Museum	City of Prague Central Bohemian Region South Bohemian Region Ústí nad Labem Region Plzeň Region Karlovy Vary Region Liberec Region Hradec Králové Region Pardubice Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region Olomouc Region Moravian-Silesian Region
<b>XI.</b>	<b>Objects from the field of ethnography</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Museum	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Hradec Králové Region Pardubice Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region
	National Museum in Nature	Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
	<b>objects in the field of ethnography of non-European origin</b>	
	National Museum	Czech Republic
<b>XII.</b>	<b>Objects from the field of science, technology and industry</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Technical Museum	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Hradec Králové Region Pardubice Region
	Technical Museum in Brno	South Moravian Region Vysočina Region Zlín Region Olomouc Region Moravian-Silesian Region
<b>XIII.</b>	<b>Objects from the field of militaria</b>	
	<b>professional organisation</b>	<b>territory</b>
	Military History Institute	City of Prague Central Bohemian Region

		Ústí nad Labem Region Liberec Region South Bohemian Region Plzeň Region Karlovy Vary Region Pardubice Region Hradec Králové Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
	<b>heavy weapons, combat vehicles, aeroplanes, and means of transport</b>	
	Military History Institute	Czech Republic
	<b>prototypes of heavy weapons, combat vehicles, aeroplanes and means of transport</b>	
	Military History Institute	Czech Republic
XIV.	<b>Objects from the field of agriculture, food production, forestry and gamekeeping</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Museum of Agriculture in Prague	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Hradec Králové Region Pardubice Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
XV.	<b>Objects from the field of philately and postal services</b>	
	<b>professional organisation</b>	<b>territory</b>
	Postal Museum	Czech Republic
XVI.	<b>Objects from the field of numismatics other than those referred to in point II of Annex 1</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Museum	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Liberec Region Ústí nad Labem Region Pardubice Region Hradec Králové Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
XVII.	<b>Objects from the history of public and social life, hobbies and leisure activities</b>	
	<b>professional organisation</b>	<b>territory</b>
	National Museum	City of Prague Central Bohemian Region South Bohemian Region

		Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Pardubice Region Hradec Králové Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
<b>XVIII.</b>	<b>Objects from the field of educational history</b> <b>professional organisation</b>	<b>territory</b>
	National Museum	City of Prague Central Bohemian Region South Bohemian Region Plzeň Region Karlovy Vary Region Ústí nad Labem Region Liberec Region Pardubice Region Hradec Králové Region
	Moravian Museum in Brno	South Moravian Region Vysočina Region Zlín Region
	Silesian Museum	Moravian-Silesian Region Olomouc Region
<b>XIX.</b>	<b>Architectural and outdoor objects</b> <b>professional organisation</b>	<b>territory</b>
	National Heritage Institute Directorate-General	City of Prague
	National Heritage Institute territorial specialised office for Central Bohemia in Prague	Central Bohemian Region
	National Heritage Institute Regional office in České Budějovice	South Bohemian Region
	National Heritage Institute Regional office in Plzeň	Plzeň Region Karlovy Vary Region
	National Heritage Institute Regional office in Ústí nad Labem	Ústí nad Labem Region Liberec Region
	National Heritage Institute Regional office in Pardubice	Pardubice Region Hradec Králové Region
	National Heritage Institute Regional office in Brno	South Moravian Region Vysočina Region Zlín Region
	National Heritage Institute Regional office in Olomouc	Olomouc Region
	National Heritage Institute Regional office in Ostrava	Moravian-Silesian Region

Evidenční číslo žádosti Request registration number
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# ŽÁDOST

A

## REQUEST

### o vydání osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

for the issuance of a certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

<b>VLASTNÍK</b> předmětu (souboru předmětů) kulturní hodnoty OWNER of an object (set of objects) of cultural value	
Jméno a příjmení fyzické osoby/ název právnické osoby: Name and surname of a natural person/ name of a legal entity:	Rodné číslo fyzické osoby/ IČ právnické osoby: ID card number, Citizenship/ ID of legal entity, Country:
<b>Podpis/razítka:</b> Signature/Stamp:	<b>Místo trvalého pobytu fyzické osoby/sídlo právnické osoby:</b> Place of permanent residence of a natural person/ Registered office of a legal entity:

Žadatel k žádosti přikládá dvě fotografie přední a zadní strany předmětu, případně podle povahy předmětu jeho nevhodnější zobrazení.

The requester attaches two photos of the front and back of the object to the request, or, depending on the nature of the object, the most suitable view.

<b>Fotografie předmětu</b> Photo of the object	
<b>Fotografie předmětu</b> Photo of the object	

Důvod vývozu/přemístění Reason for export/relocation	<b>Předmět bude vyvezen/přemístěn do země/zemí</b> The item will be exported/relocated to following country/countries	<b>Na dobu do</b> For the period up to	<b>Název a adresa příjemce/příjemců</b> Name and address of recipient(s)
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### ČESTNÉ PROHLÁŠENÍ AFFIDAVIT

Prohlašuji, že předmět (soubor předmětů) kulturní hodnoty je mým vlastnictvím, není kulturní památkou ani národní kulturní památkou, součástí sbírky muzejní povahy, sbírkovým předmětem ani archiválií a není mi nic známo o tom, že jde o předmět odcizený nebo hledaný.  
I hereby declare that the object (set of objects) of cultural value is my property, it is not a cultural monument or a national cultural monument, part of a museum collection, archival material and I am not aware of the fact that it is a stolen or wanted object.

Datum/Date	Podpis, razítka/Signature, Stamp
------------	----------------------------------

## **Vyplní odborná organizace**

**Datum přijetí žádosti odbornou organizací**  
*The date of receipt of the request by the expert institution*

A

Odborná specifikace předmětu (soubor předmětů) Expert description of the object (set of objects)		
Druh předmětu Type of object	Název Name	
Autor/výrobce Author/Maker	Datace/slohové zařazení Date/period	Provenience Provenance
Materiál a technika Materials and techniques	Rozměry a hmotnost Measurements and weight	Námět Subject
Signatura/značka/punc Signature/Inscriptions and markings	Stav Condition	Další znaky Distinguishing features
Stručný popis Short description		

# OSVĚDČENÍ

## CERTIFICATE

**k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**  
*for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic*

Podle § 2 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů, se osvědčuje, že předmět (soubor předmětů) kulturní hodnoty, specifikovaný v této žádosti, byl odborně posouzen a náročnějšími metody

a) **jeho dočasnému vývozu/přemístění/its temporary export/relocation**  
za účelem/for:  
nejděle do/up to:

b) **jeho opakovanému dočasnému vývozu/přemístění/its repeated temporary export/relocation**  
za účelem/for:  
nejděle do/up to:

### Název odborné organizace

datum vydání

podpis

### plastotypové razítko

**Záznam celního úřadu**  
*Record of the customs office*

**Toto osvědčení není potvrzením pravosti, autorství, legálního původu či vlastnictví předmětu kulturní hodnoty a nenařazuje ani znalecký posudek či jiný obdobný doklad.**  
*This certificate is not a confirmation of the authenticity, authorship, legal origin or ownership of an object of cultural value and does not replace an expert assesment or other similar document*

## **Vyplní odborná organizace**

**Datum přijetí žádosti odbornou organizací**  
*The date of receipt of the request by the expert institution*

B

Odborná specifikace předmětu (soubor předmětů) Expert description of the object (set of objects)		
Druh předmětu Type of object	Název Name	
Autor/výrobce Author/Maker	Data/slohové zařazení Date/period	Provenience Provenance
Materiál a technika Materials and techniques	Rozměry a hmotnost Measurements and weight	Námět Subject
Signatura/značka/punc Signature/Inscriptions and markings	Stav Condition	Další znaky Distinguishing features
Stručný popis Short description		

# OSVĚDČENÍ

## CERTIFICATE

**k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**  
*for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic*

Podle § 2 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů, se osvědčuje, že předmět (soubor předmětů) kulturní hodnoty, specifikovaný v této žádosti, byl odborně posouzen a není námitkou proti

- c) **jeho dočasnému vývozu/přemístění/its temporary export/relocation**  
za účelem/for:  
nejděle do/up to:
- d) **jeho opakovanému dočasnému vývozu/přemístění/its repeated temporary export/relocation**  
za účelem/for:  
nejděle do/up to:

### Název odborné organizace

datum vydání

podpis

### plastotypové razítko

**Záznam celního úřadu**  
*Record of the customs office*

**Toto osvědčení není potvrzením pravosti, autorství, legálního původu či vlastnictví předmětu kulturní hodnoty a nenařazuje ani znalecký posudek či jiný obdobný doklad.**  
*This certificate is not a confirmation of the authenticity, authorship, legal origin or ownership of an object of cultural value and does not replace an expert assesment or other similar document*

Evidenční číslo žádosti  
Request registration number

# ŽÁDOST

REQUEST

C

## o vydání osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

for the issuance of a certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

### VLASTNÍK předmětu (souboru předmětů) kulturní hodnoty OWNER of an object (set of objects) of cultural value

Jméno a příjmení fyzické osoby/ název právnické osoby:  
Name and surname of a natural person/ name of a legal entity:

Rodné číslo fyzické osoby/ IČ právnické osoby:  
ID card number, Citizenship/ ID of legal entity, Country:

Podpis/razítka:  
Signature/Stamp:

Místo trvalého pobytu fyzické osoby/sídlo právnické osoby:  
Place of permanent residence of a natural person/ Registered office of a legal entity:

Žadatel k žádosti přikládá dvě fotografie přední a zadní strany předmětu, případně podle povahy předmětu jeho nejvhodnější zobrazení.

The requester attaches two photos of the front and back of the object to the request, or, depending on the nature of the object, the most suitable view.

Fotografie předmětu <i>Photo of the object</i>	Fotografie předmětu <i>Photo of the object</i>
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Důvod vývozu/přemístění  
Reason for export/relocation

Předmět bude vyvezen/přemístěn  
do země/zemí  
*The item will be exported/relocated to  
following country/countries*

Na dobu do  
For the period up to

Název a adresa příjemce/příjemců  
Name and address of recipient(s)

## ČESTNÉ PROHLÁŠENÍ AFFIDAVIT

Prohlašuji, že předmět (soubor předmětů) kulturní hodnoty je mým vlastnictvím, není kulturní památkou ani národní kulturní památkou, součástí sbírky muzejní povahy, sbírkovým předmětem ani archivální a není mi nic známo o tom, že jde o předmět odcizený nebo hledaný.  
I hereby declare that the object (set of objects) of cultural value is my property, it is not a cultural monument or a national cultural monument, part of a museum collection, archival material and I am not aware of the fact that it is a stolen or wanted object.

Datum/Date

Podpis, razítka/Signature, Stamp

## **Vyplní odborná organizace**

**Datum přijetí žádosti odbornou organizací**  
*The date of receipt of the request by the expert institution*

C

Odborná specifikace předmětu (soubor předmětů) Expert description of the object (set of objects)		
Druh předmětu Type of object	Název Name	
Autor/výrobce Author/Maker	Data/slohové zařazení Date/period	Provenience Provenance
Materiál a technika Materials and techniques	Rozměry a hmotnost Measurements and weight	Námět Subject
Signatura/značka/punc Signature/Inscriptions and markings	Stav Condition	Další znaky Distinguishing features
Stručný popis Short description		

# OSVĚDČENÍ

## CERTIFICATE

**k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**  
*for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic*

Podle § 2 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů, se osvědčuje, že předmět (soubor předmětů) kulturní hodnoty, specifikovaný v této žádosti, byl odborně posouzen a není námitkou proti

- e) jeho dočasnému vývozu/přemístění/its temporary export/relocation  
za účelem/for:  
nejděle do/up to:
- f) jeho opakovanému dočasnému vývozu/přemístění/its repeated temporary export/relocation  
za účelem/for:  
nejděle do/up to:

#### Název odborné organizace

datum vydání

podpis

### plastotypové razítko

**Záznam celního úřadu**  
*Record of the customs office*

**Toto osvědčení není potvrzením pravosti, autorství, legálního původu či vlastnictví předmětu kulturní hodnoty a nenařazuje ani znalecký posudek či jiný obdobný doklad.**  
*This certificate is not a confirmation of the authenticity, authorship, legal origin or ownership of an object of cultural value and does not replace an expert assesment or other similar document*

Evidenční číslo žádosti Request registration number
--

# ŽÁDOST

A

## REQUEST

### o vydání osvědčení k vývozu nebo trvalému přemístění předmětu kulturní hodnoty z území České republiky

for the issuance of a certificate for the export or permanent relocation of an object of cultural value from the territory of the  
Czech Republic

VLASTNÍK předmětu (souboru předmětů) kulturní hodnoty OWNER of an object (set of objects) of cultural value	
Jméno a příjmení fyzické osoby/ název právnické osoby: Name and surname of a natural person/Name of a legal entity:	Rodné číslo fyzické osoby/ID právnické osoby: ID card number, Citizenship/ID of legal entity, Country:
Podpis/razítka: Signature/Stamp:	Místo trvalého pobytu fyzické osoby/sídlo právnické osoby: Place of permanent residence of a natural person/Registered office of a legal entity:

Žadatel k žádosti příkládá dvě fotografie přední a zadní strany předmětu, případně podle povahy předmětu jeho nejvhodnější  
zobrazení.

The requester attaches two photos of the front and back of the object to the request, or, depending on the nature of the object, the most suitable view.

<p>Fotografie předmětu Photo of the object</p>	<p>Fotografie předmětu Photo of the object</p>
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Cílový stát vývozu nebo přemístění/Destination country of export or relocation

### ČESTNÉ PROHLÁŠENÍ AFFIDAVIT

Prohlašuji, že předmět (soubor předmětů) kulturní hodnoty je mým vlastnictvím, není kulturní památkou ani národní kulturní památkou,  
součástí sbírky muzejní povahy, sbírkovým předmětem ani archivální a není mi nic známo o tom, že by šlo o předmět odcizený nebo  
hledány.

I hereby declare that the object (set of objects) of cultural value is my property, it is not a cultural monument or a national cultural monument, part of a  
museum collection, archival material and I am not aware of the fact that it is a stolen or wanted object.

Datum/Date	Podpis, razítka/Signature, Stamp
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**Vyplní odborná organizace**  
To be filled out by the expert institution

Datum přijetí žádosti odbornou organizací  
The date of receipt of the request by the expert institution

A

Odborná specifikace předmětu (souboru předmětů) Expert description of the object (set of objects)		
Druh předmětu Type of object	Název Name	
Autor/výrobce Author/Maker	Datace/slohové zařazení Date/Period	Provenience Provenance
Materiál a technika Materials and techniques	Rozměry a hmotnost Measurements and weight	Nářík Subject
Signatura/značka/punc Signature/Inscriptions and markings	Stav Condition	Další znaky Distinguishing features
Krátký popis Short description		
Předmět, pro který byla tato žádost podána, <u>NENÍ</u> předmětem kulturní hodnoty ve smyslu zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů (postup ve smyslu § 5 odst. 2 zákona). The object for which this request was submitted <u>IS NOT</u> an object of cultural value in the sense of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended.		
datum	podpis	plastotypové razítka

## OSVĚDČENÍ

CERTIFICATE

k vývozu nebo trvalému přemístění předmětu kulturní hodnoty z území České republiky

for the permanent export of an object of cultural value

Podle § 2 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů, se osvědčuje, že předmět (soubor předmětů) kulturní hodnoty, specifikovaný v této žádosti, byl odborně posouzen a není námitkou proti jeho vývozu/ trvalému přemístění z území České republiky.  
Pursuant to § 2 of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended, it is certified that the object (set of objects) of cultural value specified in this application has been professionally assessed and there is no objection to its export/permanent relocation from the territory of the Czech Republic.

Název odborné organizace

datum vydání

podpis

plastotypové razítka

**Toto osvědčení není potvrzením pravosti, autorství, legálního původu či vlastnictví předmětu kulturní hodnoty a nenahrazuje ani znalecký posudek či jiný obdobný doklad.**

*This certificate is not a confirmation of the authenticity, authorship, legal origin or ownership of an object of cultural value and does not replace an expert assessment or other similar document.*

Evidenční číslo žádosti  
Request registration number

# ŽÁDOST

B

## REQUEST

### o vydání osvědčení k vývozu nebo trvalému přemístění předmětu kulturní hodnoty z území České republiky

for the issuance of a certificate for the export or permanent relocation of an object of cultural value from the territory of the  
Czech Republic

VLASTNÍK předmětu (souboru předmětů) kulturní hodnoty OWNER of an object (set of objects) of cultural value	
Jméno a příjmení fyzické osoby/ název právnické osoby: Name and surname of a natural person/Name of a legal entity:	Rodné číslo fyzické osoby/Č. právnické osoby: ID card number, Citizenship/ID of legal entity, Country:
Podpis/razítka: Signature/Stamp:	Místo trvalého pobytu fyzické osoby/sídlo právnické osoby: Place of permanent residence of a natural person/Registered office of a legal entity:

Žadatel k žádosti příkládá dvě fotografie přední a zadní strany předmětu, případně podle povahy předmětu jeho nevhodnější zobrazení.

The requester attaches two photos of the front and back of the object to the request, or, depending on the nature of the object, the most suitable view.

Fotografie předmětu Photo of the object	Fotografie předmětu Photo of the object
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Cílový stát vývozu nebo přemístění/Destination country of export or relocation

### ČESTNÉ PROHLÁŠENÍ

AFFIDAVIT

Prohlašuji, že předmět (soubor předmětů) kulturní hodnoty je mým vlastnictvím, není kulturní památkou ani národní kulturní památkou, součástí sbírky muzejní povahy, sbírkovým předmětem ani archivální a není mi nic známo o tom, že by šlo o předmět odcizený nebo hledaný.

I hereby declare that the object (set of objects) of cultural value is my property, it is not a cultural monument or a national cultural monument, part of a museum collection, archival material and I am not aware of the fact that it is a stolen or wanted object.

Datum/Date	Podpis, razítka/Signature, Stamp
------------	----------------------------------

**Vyplní odborná organizace**  
To be filled out by the expert institution

Datum přijetí žádosti odbornou organizací  
The date of receipt of the request by the expert institution

B

**Odborná specifikace předmětu (souboru předmětů)**  
Expert description of the object (set of objects)

Druh předmětu Type of object	Název Name	
Autor/výrobce Author/Maker	Datace/slohové zařazení Date/Period	Provenience Provenance
Materiál a technika Materials and techniques	Rozměry a hmotnost Measurements and weight	Námitká Subject
Signatura/značka/punc Signature/Inscriptions and markings	Stav Condition	Další znaky Distinguishing features
Krátký popis Short description		
Předmět, pro který byla tato žádost podána, <b>NENÍ</b> předmětem kulturní hodnoty ve smyslu zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů (postup ve smyslu § 5 odst. 2 zákona). The object for which this request was submitted <b>IS NOT</b> an object of cultural value in the sense of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended.		
datum	podpis	plastotypové razítka

## OSVĚDČENÍ

CERTIFICATE

k vývozu nebo trvalému přemístění předmětu kulturní hodnoty z území České republiky

for the permanent export of an object of cultural value

Podle § 2 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů, se osvědčuje, že předmět (soubor předmětů) kulturní hodnoty, specifikovaný v této žádosti, **byl odborně posouzen a není námitkou proti jeho vývozu/ trvalému přemístění z území České republiky.**  
Pursuant to § 2 of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended, it is certified that the object (set of objects) of cultural value specified in this application has been professionally assessed and there is no objection to its export/permanent relocation from the territory of the Czech Republic.

Název odborné organizace

datum vydání

podpis

plastotypové razítka

**Toto osvědčení není potvrzením pravosti, autorství, legálního původu či vlastnictví předmětu kulturní hodnoty a nenahrazuje ani znalecký posudek či jiný obdobný doklad.**

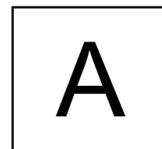
*This certificate is not a confirmation of the authenticity, authorship, legal origin or ownership of an object of cultural value and does not replace an expert assessment or other similar document.*

36. The following Annexes 5 and 6 are added after Annex 4:

‘Annex 5 to Act No 71/1994

<b>Spisová značka</b> <i>Docket number</i>
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# ŽÁDOST



REQUEST

## o vydání osvědčení předmětu kulturní hodnoty přemístěného na území České republiky

*for the issuance of a certificate of an object of cultural value for that was relocated to the Czech Republic*

<b>VLASTNÍK</b> předmětu (souboru předmětů) kulturní hodnoty <i>OWNER of an object (set of objects) of cultural value</i>	
Jméno a příjmení fyzické osoby/název právnické osoby: <i>Name and surname of a natural person/name of a legal entity:</i>	Rodné číslo fyzické osoby/ IČ právnické osoby: <i>ID card number, Citizenship/ID of legal entity, Country:</i>
Podpis/razítka: <i>Signature/Stamp:</i>	Místo trvalého pobytu fyzické osoby/sídlo právnické osoby: <i>Place of permanent residence of a natural person/Registered office of a legal entity:</i>

**Žadatel** k žádosti příkládá dvě fotografie přední a zadní strany předmětu, případně podle povahy předmětu jeho nejvhodnější zobrazení.

*The requester attaches two photos of the front and back of the object to the request, or, depending on the nature of the object, the most suitable view.*

<b>Fotografie</b> předmětu <i>Photo of the object</i>	<b>Fotografie</b> předmětu <i>Photo of the object</i>
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**Žadatel** k žádosti o vydání osvědčení příkládá zejména povolení k přemístění předmětu kulturní hodnoty vydané orgánem země původu nebo potvrzení orgánu země původu o skutečnosti, že pro daný předmět kulturní hodnoty není stanovena povinnost takového povolení, a další dokumenty prokazující, kdy došlo k přemístění předmětu na území České republiky.

*The requester attaches to the request for the issuance of a certificate particularly a permit for the relocation of an object of cultural value issued by the authority of the country of origin or a confirmation by the authority of the country of origin that no such permit is required for the given object of cultural value, and other documents proving when the object was relocated to the territory of the Czech Republic.*

### ČESTNÉ PROHLÁŠENÍ

AFFIDAVIT

Prohlašuji, že předmět (soubor předmětů) kulturní hodnoty je mým vlastnictvím a není mi nic známo o tom, že jde o předmět odcizený nebo hledaný. Předmět byl ze země původu vyvezen v souladu s právními předpisy této země a přemístěn na území České republiky níže uvedeného data.

*I hereby declare that the object (set of objects) of cultural value is my property and I have no knowledge of the object being stolen or wanted. The object was exported from the country of origin in accordance with the legal regulations of that country and relocated to the territory of the Czech Republic on the date indicated below.*

Datum přemístění na území České republiky/ <i>Date of relocation to the Czech Republic</i>	Datum/ <i>Date</i>	Podpis, razítka/ <i>Signature, Stamp</i>
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**Vyplní Ministerstvo kultury**  
To be filled out by the Ministry of Culture

Datum přijetí žádosti Ministerstvem kultury  
The date of receipt of the request by Ministry of Culture

A

**Specifikace předmětu (souboru předmětů)**  
Description of the object (set of objects)

Druh předmětu Type of object	Název Name	
Autor/výrobce Author/Maker	Datace/slohové zařazení Date/period	Provenience Provenance
Materiál a technika Materials and techniques	Rozměry a hmotnost Measurements and weight	Námět Subject
Signatura/značka/punc Signature/Inscriptions and markings	Stav Condition	Další znaky Distinguishing features
Stručný popis Short description		
Dokumenty předložené žadatelem Documents submitted by the requester		
Výjádření ústředního orgánu země původu, je-li vyžádano Statement of the central authority of the country of origin, if requested		

**OSVĚDČENÍ**  
CERTIFICATE

předmětu kulturní hodnoty přemístěného na území České republiky  
of an object of cultural value that was relocated to the Czech Republic

Podle § 2 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů se osvědčuje, že předmět (soubor předmětů) kulturní hodnoty, specifikovaný v této žádosti, byl přemístěn na území České republiky.

Pursuant to § 2 of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended, it is certified that the object (set of objects) of cultural value specified in this request has been relocated to the territory of the Czech Republic.

datum vydání  
date of certification

konec platnosti  
end of validity

úřední razítka a podpis  
official seal and signature

**Toto osvědčení není potvrzením pravosti, autorství, legálního původu či vlastnictví předmětu kulturní hodnoty a nenahrazuje ani znalecký posudek či jiný obdobný doklad.**  
This certificate is not a confirmation of the authenticity, authorship, legal origin or ownership of an object of cultural value and does not replace an expert assessment or other similar document.

Spisová značka  
Docket number

# ŽÁDOST

B

## REQUEST

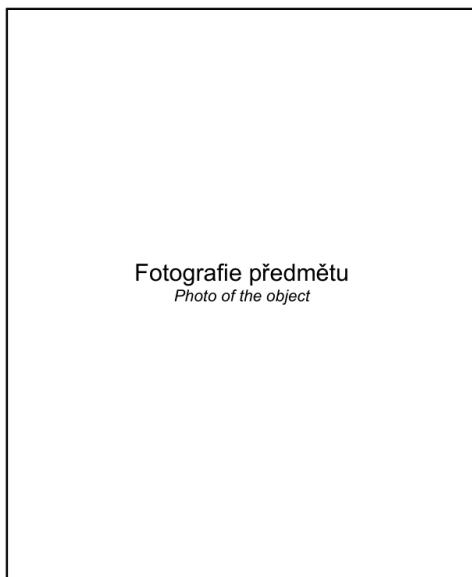
### o vydání osvědčení předmětu kulturní hodnoty přemístěného na území České republiky

for the issuance of a certificate of an object of cultural value for that was relocated to the Czech Republic

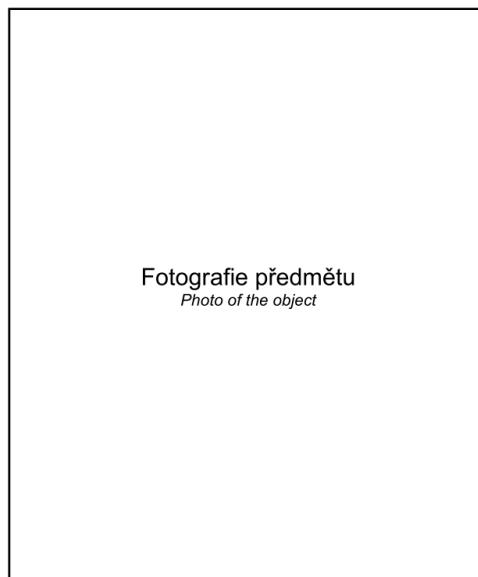
VLASTNÍK předmětu (souboru předmětů) kulturní hodnoty OWNER of an object (set of objects) of cultural value	
Jméno a příjmení fyzické osoby/název právnické osoby: Name and surname of a natural person/name of a legal entity:	Rodné číslo fyzické osoby/ IČ právnické osoby: ID card number, Citizenship/ID of legal entity, Country:
Podpis/razítka: Signature/Stamp:	Místo trvalého pobytu fyzické osoby/sídlo právnické osoby: Place of permanent residence of a natural person/Registered office of a legal entity:

Žadatel k žádosti přikládá dvě fotografie přední a zadní strany předmětu, případně podle povahy předmětu jeho nejvhodnější zobrazení.

The requester attaches two photos of the front and back of the object to the request, or, depending on the nature of the object, the most suitable view.



Fotografie předmětu  
Photo of the object



Fotografie předmětu  
Photo of the object

Žadatel k žádosti o vydání osvědčení přikládá zejména povolení k přemístění předmětu kulturní hodnoty vydané orgánem země původu nebo potvrzení orgánu země původu o skutečnosti, že pro daný předmět kulturní hodnoty není stanovena povinnost takového povolení, a další dokumenty prokazující, kdy došlo k přemístění předmětu na území České republiky.

The requester attaches to the request for the issuance of a certificate particularly a permit for the relocation of an object of cultural value issued by the authority of the country of origin or a confirmation by the authority of the country of origin that no such permit is required for the given object of cultural value, and other documents proving when the object was relocated to the territory of the Czech Republic.

### ČESTNÉ PROHLÁŠENÍ AFFIDAVIT

Prohlašuji, že předmět (soubor předmětů) kulturní hodnoty je mým vlastnictvím a není mi nic známo o tom, že jde o předmět odcizený nebo hledaný. Předmět byl ze země původu vyvezen v souladu s právními předpisy této země a přemístěn na území České republiky níže uvedeného data.

I hereby declare that the object (set of objects) of cultural value is my property and I have no knowledge of the object being stolen or wanted. The object was exported from the country of origin in accordance with the legal regulations of that country and relocated to the territory of the Czech Republic on the date indicated below.

Datum přemístění na území České republiky/ Date of relocation to the Czech Republic	Datum/Date	Podpis, razítka/Signature, Stamp
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**Vyplní Ministerstvo kultury**  
To be filled out by the Ministry of Culture

Datum přijetí žádosti Ministerstvem kultury  
The date of receipt of the request by Ministry of Culture

B

**Specifikace předmětu (souboru předmětů)**  
Description of the object (set of objects)

Druh předmětu Type of object		Název Name
<b>Autor/výrobce</b> Author/Maker	<b>Data/slohové zařazení</b> Date/period	<b>Provenience</b> Provenance
<b>Materiál a technika</b> Materials and techniques	<b>Rozměry a hmotnost</b> Measurements and weight	<b>Námet</b> Subject
<b>Signatura/značka/punc</b> Signature/Inscriptions and markings	<b>Stav</b> Condition	<b>Další znaky</b> Distinguishing features
<b>Stručný popis</b> Short description		
<b>Dokumenty předložené žadatelem</b> Documents submitted by the requester		
<b>Vyjádření ústředního orgánu země původu, je-li vyžádano</b> Statement of the central authority of the country of origin, if requested		

**OSVĚDČENÍ**  
CERTIFICATE

**předmětu kulturní hodnoty přemístěného na území České republiky**  
of an object of cultural value that was relocated to the Czech Republic

**Podle § 2 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů se osvědčuje, že předmět (soubor předmětů) kulturní hodnoty, specifikovaný v této žádosti, byl přemístěn na území České republiky.**

*Pursuant to § 2 of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended, it is certified that the object (set of objects) of cultural value specified in this request has been relocated to the territory of the Czech Republic.*

datum vydání  
date of certification

konec platnosti  
end of validity

úřední razítko a podpis  
official seal and signature

**Toto osvědčení není potvrzením pravosti, autorství, legálního původu či vlastnictví předmětu kulturní hodnoty a nenahrazuje ani znalecký posudek či jiný obdobný doklad.**  
*This certificate is not a confirmation of the authenticity, authorship, legal origin or ownership of an object of cultural value and does not replace an expert assessment or other similar document.*

Spisová značka: Docket number:
-----------------------------------

# ŽÁDOST



## REQUEST

o prodloužení platnosti osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu

kulturní hodnoty z území České republiky

for the extension of the validity of a certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

<b>VLASTNÍK předmětu (souboru předmětů) kulturní hodnoty</b> OWNER of an object (set of objects) of cultural value	
Jméno a příjmení fyzické osoby/ název právnické osoby: Name and surname of a natural person/Name of a legal entity:	Rodné číslo fyzické osoby/IČ právnické osoby: ID card number, Citizenship/ID of legal entity, Country:
Podpis/razítka: Signature/Stamp:	Místo trvalého pobytu fyzické osoby/sídlo právnické osoby: Place of permanent residence of a natural person/Registered office of a legal entity:

### Žadatel k žádosti přikládá část označenou B Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

The requester attaches to the request the counterpart marked B of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

<b>Seznam předmětů podle Osvědčení</b> List of objects according to the Certificate
<b>Zdůvodnění žádosti o prodloužení</b> Reasons for requesting an extension
<b>Předmět/předměty bude dočasně vyvezen/přemístěn do země/zemí</b> The object/objects will be temporary exported/relocated to the country/countries
<b>Na dobu do</b> For the period up to
<b>Název a adresa příjemce/příjemců</b> Name and address of recipient(s)

Datum/Date	Podpis, razítka/Signature, Stamp
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**Část A náleží Ministerstvu kultury, část B vlastníku předmětu kulturní hodnoty a část C odborné organizaci, která vydala Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**

*Counterpart A belongs to the Ministry of Culture, counterpart B to the owner of the object of cultural value and counterpart C to the expert institution that issued the Certificate for the temporary export or temporary relocation of the object of cultural value from the territory of the Czech Republic*

**Vyplní Ministerstvo kultury**  
To be filled out by the Ministry of Culture

Datum přijetí žádosti Ministerstvem kultury  
The date of receipt of the request by the Ministry of Culture

A

**Stručný popis předmětu kulturní hodnoty**  
Short description of objects of cultural value

**Zdůvodnění prodloužení/neprodloužení platnosti Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**  
Justification for extending/non-extending the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

**Ministerstvo kultury neprodlužuje platnost Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky!**  
The Ministry of Culture does not extend the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

datum  
date

úřední razítko a podpis  
official seal and signature

**Prodloužení platnosti Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky podle § 6 odst. 6 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů**

*Extension of the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic according to article 6, section 6 of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended*

**Ministerstvo kultury na základě žádosti prodlužuje platnost Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky.**

*Based on the request, the Ministry of Culture extends the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic.*

**Evidenční číslo Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky!**  
*Registration number of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic:*

**Prodloužení do:**  
*Extension up to:*

datum vydání  
date of certification

úřední razítko a podpis  
official seal and signature

**Část A náleží Ministerstvu kultury, část B vlastníku předmětu kulturní hodnoty a část C odborné organizaci, která vydala Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**

*Counterpart A belongs to the Ministry of Culture, counterpart B to the owner of the object of cultural value and counterpart C to the expert institution that issued the Certificate for the temporary export or temporary relocation of the object of cultural value from the territory of the Czech Republic*

<b>Spisová značka:</b> Docket number:
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# ŽÁDOST

REQUEST

B

## o prodloužení platnosti osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

for the extension of the validity of a certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

<b>VLASTNÍK předmětu (souboru předmětů) kulturní hodnoty</b> OWNER of an object (set of objects) of cultural value	
Jméno a příjmení fyzické osoby/ název právnické osoby: Name and surname of a natural person/Name of a legal entity:	Rodné číslo fyzické osoby/Č právnické osoby: ID card number, Citizenship/ID of legal entity, Country:
Podpis/razítka: Signature/Stamp:	Místo trvalého pobytu fyzické osoby/sídlo právnické osoby: Place of permanent residence of a natural person/Registered office of a legal entity:

## Žadatel k žádosti přikládá část označenou B Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

The requester attaches to the request the counterpart marked B of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

<b>Seznam předmětů podle Osvědčení</b> List of objects according to the Certificate	
<b>Zdůvodnění žádosti o prodloužení</b> Reasons for requesting an extension	
<b>Předmět/předměty bude dočasně vyvezen/přemístěn do země/zemí</b> The object/objects will be temporary exported/relocated to the country/countries	
<b>Na dobu do</b> For the period up to	
<b>Název a adresa příjemce/příjemců</b> Name and address of recipient(s)	
Datum/Date	Podpis, razítka/Signature, Stamp

Část A náleží Ministerstvu kultury, část B vlastníku předmětu kulturní hodnoty a část C odborné organizaci, která vydala Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

Counterpart A belongs to the Ministry of Culture, counterpart B to the owner of the object of cultural value and counterpart C to the expert institution that issued the Certificate for the temporary export or temporary relocation of the object of cultural value from the territory of the Czech Republic

**Vyplní Ministerstvo kultury**  
To be filled out by the Ministry of Culture

Datum přijetí žádosti Ministerstvem kultury  
The date of receipt of the request by the Ministry of Culture

**B**

**Stručný popis předmětu kulturní hodnoty**  
Short description of objects of cultural value

**Zdůvodnění prodloužení/neprodloužení platnosti Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**  
Justification for extending/non-extending the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

**Ministerstvo kultury neprodlužuje platnost Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky!**  
The Ministry of Culture does not extend the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

datum  
date

úřední razítko a podpis  
official seal and signature

**Prodloužení platnosti Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky podle § 6 odst. 6 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů**

*Extension of the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic according to article 6, section 6 of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended*

**Ministerstvo kultury na základě žádosti prodlužuje platnost Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky.**

*Based on the request, the Ministry of Culture extends the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic.*

**Evidenční číslo Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky!**  
*Registration number of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic:*

**Prodloužení do:**  
*Extension up to:*

datum vydání  
date of certification

úřední razítko a podpis  
official seal and signature

**Část A náleží Ministerstvu kultury, část B vlastníku předmětu kulturní hodnoty a část C odborné organizaci, která vydala Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**

*Counterpart A belongs to the Ministry of Culture, counterpart B to the owner of the object of cultural value and counterpart C to the expert institution that issued the Certificate for the temporary export or temporary relocation of the object of cultural value from the territory of the Czech Republic*

<b>Spisová značka:</b> Docket number:
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# ŽÁDOST

C
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## REQUEST

### o prodloužení platnosti osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

for the extension of the validity of a certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

<b>VLASTNÍK předmětu (souboru předmětů) kulturní hodnoty</b> OWNER of an object (set of objects) of cultural value	
Jméno a příjmení fyzické osoby/ název právnické osoby: Name and surname of a natural person/Name of a legal entity:	Rodné číslo fyzické osoby/IC právnické osoby: ID card number, Citizenship/ID of legal entity, Country:
Podpis/razítka: Signature/Stamp:	Místo trvalého pobytu fyzické osoby/sídlo právnické osoby: Place of permanent residence of a natural person/Registered office of a legal entity:

### Žadatel k žádosti přikládá část označenou B Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

The requester attaches to the request the counterpart marked B of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

<b>Seznam předmětů podle Osvědčení</b> List of objects according to the Certificate	
<b>Zdůvodnění žádosti o prodloužení</b> Reasons for requesting an extension	
<b>Předmět/předměty bude dočasně vyvezen/přemístěn do země/zemí</b> The object/objects will be temporary exported/relocated to the country/countries	
<b>Na dobu do</b> For the period up to	
<b>Název a adresa příjemce/příjemců</b> Name and address of recipient(s)	
Datum/Date	Podpis, razítka/Signature, Stamp

Část A náleží Ministerstvu kultury, část B vlastníku předmětu kulturní hodnoty a část C odborné organizaci, která vydala Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky

Counterpart A belongs to the Ministry of Culture, counterpart B to the owner of the object of cultural value and counterpart C to the expert institution that issued the Certificate for the temporary export or temporary relocation of the object of cultural value from the territory of the Czech Republic

**Vyplní Ministerstvo kultury**  
To be filled out by the Ministry of Culture

Datum přijetí žádosti Ministerstvem kultury  
The date of receipt of the request by the Ministry of Culture

C

**Stručný popis předmětu kulturní hodnoty**  
Short description of objects of cultural value

**Zdůvodnění prodloužení/neprodloužení platnosti Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**  
Justification for extending/non-extending the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

**Ministerstvo kultury neprodlužuje platnost Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky!**  
The Ministry of Culture does not extend the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic

datum  
date

úřední razítko a podpis  
official seal and signature

**Prodloužení platnosti Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky podle § 6 odst. 6 zákona č. 71/1994 Sb., o prodeji a vývozu předmětů kulturní hodnoty, ve znění pozdějších předpisů**

*Extension of the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic according to article 6, section 6 of Act No. 71/1994 Coll., on the sale and export of objects of cultural value, as amended*

**Ministerstvo kultury na základě žádosti prodlužuje platnost Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky.**

*Based on the request, the Ministry of Culture extends the validity of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic.*

**Evidenční číslo Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky!**  
*Registration number of the Certificate for the temporary export or temporary relocation of an object of cultural value from the territory of the Czech Republic:*

**Prodloužení do:**  
*Extension up to:*

datum vydání  
date of certification

úřední razítko a podpis  
official seal and signature

**Část A náleží Ministerstvu kultury, část B vlastníku předmětu kulturní hodnoty a část C odborné organizaci, která vydala Osvědčení k dočasnému vývozu nebo dočasnému přemístění předmětu kulturní hodnoty z území České republiky**

*Counterpart A belongs to the Ministry of Culture, counterpart B to the owner of the object of cultural value and counterpart C to the expert institution that issued the Certificate for the temporary export or temporary relocation of the object of cultural value from the territory of the Czech Republic*

**PART EIGHTEEN**  
**Amendment to the Road Transport Act**

**Article XX**

Act No 111/1994 on road transport, as amended by Act No 304/1997, Act No 38/1998, Act No 132/2000, Act No 150/2000, Act No 361/2000, Act No 175/2002, Act No 320/2002, Act No 577/2002, Act No 103/2004, Act No 186/2004, Act No 1/2005, Act No 229/2005, Act No 253/2005, Act No 411/2005, Act No 226/2006, Act No 374/2007, Act No 124/2008, Act No 130/2008, Act No 250/2008, Act No 274/2008, Act No 227/2009, Act No 281/2009, Act No 194/2010, Act No 119/2012, Act No 102/2013, Act No 64/2014, Act No 304/2017, Act No 115/2020, Law No 337/2020, Act No 609/2020, Act No 261/2021, Act No 418/2021, Act No 217/2022 and Act No.../2024, is amended as follows:

1. § 36(8) is deleted.

Paragraph (9) is renumbered paragraph (8).

2. In § 36(8), the words ‘by the regional office or’ are inserted after the word ‘transferred’, the words ‘for recovery and have not been collected or recovered by this municipal office’ are replaced by the words ‘for payment administration’, the words ‘of the region or’ are inserted after ‘70 % of the income’.

**PART NINETEEN**  
**Amendment to the Act on railways**

**Article XXI**

In § 52a of Act No 266/1994 on railways, as amended by Act No 181/2006, Act No 377/2009, Act No 319/2016, Act No 183/2017, Act No 367/2019, Act No 261/2021 and Act No 426/2021, paragraph (3) reads as follows:

‘(3) The Office shall collect fines it has imposed.’.

**PART TWENTY**

**Amendment to the Act regulating advertising and amending the Radio and Television Broadcasting Act**

**Article XXII**

Act No 40/1995 regulating advertising and amending Act No 468/1991 on radio and television broadcasting, as amended, as amended by Act No 258/2000, Act No 231/2001, Act No 256/2001, Act No 138/2002, Act No 320/2002, Act No 132/2003, Act No 217/2004, Act No 326/2004, Act No 480/2004, Act No 384/2005, Act No 444/2005, Act No 25/2006, Act No 109/2007, Act No 160/2007, Act No 36/2008, Act No 296/2008, Act No 281/2009, Act No 132/2010, Act No 28/2011, Act No 245/2011, Act No 375/2011, Act No 275/2012, Act No 279/2013, Act No 303/2013, Act No 202/2015, Act No 180/2016, Act No 188/2016, Act No 26/2017, Act No 66/2017, Act No 183/2017, Act No 299/2017, Act No 238/2020, Act No 90/2021, Act No 174/2021, Act No 242/2022, Act No 314/2022, Act No 376/2022, Act No 349/2023, and Act No.../2024, is amended as follows:

1. In § 2(1)(f), § 6b(2), § 8(1)(l) and § 8a, the words ‘gambling game operated without a basic permit’ are replaced by the words ‘prohibited gambling game’.
2. In § 7(h), the words ‘prohibited under the Act governing gambling games’ are deleted.
3. In § 8b(2), the first sentence is replaced by the sentence ‘The State Agricultural and Food Inspectorate and the Central Institute for Supervising and Testing in Agriculture shall collect fines they have imposed.’.

**PART TWENTY-ONE**  
**Amendment to the Act on state social support**

**Article XXIII**

Act No 117/1995 on state social support as amended by Act No 137/1996, Act No 132/1997, Act No 242/1997, Act No 91/1998, Act No 158/1998, Act No 360/1999, Act No 118/2000, Act No 132/2000, Act No 155/2000, Act No 492/2000, Act No 271/2001, Act No 151/2002, Act No 320/2002, Act No 125/2003, Act No 362/2003, Act No 424/2003, Act No 438/2003, Act No 453/2003, Act No 53/2004, Act No 237/2004, Act No 315/2004, Act No 436/2004, Act No 562/2004, Act No 124/2005, Act No 168/2005, Act No 204/2005, Act No 218/2005, Act No 377/2005, Act No 381/2005, Act No 552/2005, Act No 109/2006, Act No 112/2006, Act No 113/2006, Act No 115/2006, Act No 134/2006, Act No 189/2006, Act No 214/2006, Act No 585/2006, Act No 213/2007, Act No 261/2007, Act No 269/2007, Act No 367/2007, Act No 379/2007, Act No 129/2008, Act No 239/2008, Act No 305/2008, Act No 306/2008, Act No 382/2008, Act No 414/2008, Act No 449/2008, Act No 227/2009, Act No 281/2009, Act No 326/2009, Act No 362/2009, Act No 461/2009, Act No 346/2010, Act No 347/2010, Act No 414/2010, Act No 427/2010, Act No 73/2011, Act No 364/2011, Act No 366/2011, Act No 375/2011, Act No 408/2011, Act No 428/2011, Act No 458/2011, Act No 331/2012, Act No 399/2012, Act No 401/2012, Act No 482/2012, Act No 48/2013, Act No 267/2013, Act No 303/2013, Act No 306/2013, Act No 344/2013, Act No 440/2013, Act No 64/2014, Act No 101/2014, Act No 250/2014, Act No 252/2014, Act No 253/2014, Act No 327/2014, Act No 332/2014, Act No 377/2015, Act No 395/2015, Act No 137/2016, Act No 188/2016, Act No 298/2016, Act No 449/2016, Act No 98/2017, Act No 183/2017, Act No 200/2017, Act No 222/2017, Act No 407/2017, Act No 92/2018, Act No 320/2018, Act No 32/2019, Act No 277/2019, Act No 349/2019, Act No 363/2019, Act No 540/2020, Act No 580/2020, Act No 588/2020, Act No 261/2021, Act No 285/2021, Act No 363/2021, Act No 507/2021, Act No 17/2022, Act No 203/2022, Act No 358/2022, Act No 456/2022, Act No 407/2023 and Act No .../2024 is amended as follows:

1. In § 62 paragraph (4) is deleted.

Paragraphs (5) to (7) are renumbered as paragraphs (4) to (6).

2. In § 62(5), the words ‘of parental allowance’ are inserted after ‘return an overpayment’ and number ‘100’ is replaced by ‘300’.
3. In § 62(6), the following sentence is inserted after the first sentence: ‘This decision may be issued no later than 5 years from the date on which the benefit was paid. This

deadline does not apply to the possibility of a further decision in the same case.’, in the fourth sentence, the words ‘the provisions on the enforcement of judicial decisions through garnishment of wages apply mutatis mutandis.<sup>48h)</sup> are replaced by the words ‘after garnishment, the debtor must retain at least an amount equivalent to half of the awarded benefit from which the garnishments are made. The provisions on the inability to subject benefits to distraint shall not apply in this case.’ and in the last sentence the words ‘of benefits’ are inserted after ‘Overpayments’.

4. In § 65c paragraph (2) is deleted and the designation of paragraph (1) is deleted.
5. § 72a is deleted.

## Article XXIV

### **Transitional provision**

The deadline for the lapse of the entitlement to a refund of a benefit or part thereof pursuant to § 62(4) of Act No 117/1995, as amended prior to the effective date of this Act, shall also apply from the effective date of this Act in the case of an entitlement that arose prior to the effective date of this Act.

## PART TWENTY-TWO

### **Amendment to the Forest Act**

## Article XXV

Law No 289/1995 on forests and amending certain acts (the Forest Act), as amended by Act No 238/1999, Act No 67/2000, Act No 132/2000, Act No 76/2002, Act No 320/2002, Act No 149/2003, Act No 1/2005, Act No 444/2005, Act No 186/2006, Act No 222/2006, Act No 124/2008, Act No 167/2008, Act No 223/2009, Act No 227/2009, Act No 281/2009, Act No 501/2012, Act No 503/2012, Act No 280/2013, Act No 344/2013, Act No 64/2014, Act No 15/2015, Act No 250/2016, Act No 62/2017, Act No 183/2017, Act No 225/2017, Act No 90/2019, Act No 314/2019, Act No 403/2020, Act No 609/2020, Act No 261/2021, Act No 284/2021, Act No 364/2021, Act No 149/2023, Act No 465/2023 and Act No.../2024, is amended as follows:

1. In § 18(1), the words ‘within 30 days’ are replaced by ‘the thirtieth day’ and the words ‘at latest by the end of’ are replaced by ‘the last day’.
2. In § 18 paragraph (2) is deleted, and the designation of paragraph (1) is deleted.
3. In § 56, the following words are added at the end of paragraph 3: ‘, with the exception of the Ministry of the Environment, the administration of a national park and the Military Forestry Authority’.

**PART TWENTY-THREE**  
**Amendment to the Roads Act**

**Article XXVI**

Act No 13/1997 on roads, as amended by Act No 281/1997, Act No 259/1998, Act No 146/1999, Act No 102/2000, Act No 132/2000, Act No 489/2001, Act No 256/2002, Act No 259/2002, Act No 320/2002, Act No 358/2003, Act No 186/2004, Act No 80/2006, Act No 186/2006, Act No 311/2006, Act No 342/2006, Act No 97/2009, Act No 227/2009, Act No 347/2009, Act No 152/2011, Act No 288/2011, Act No 329/2011, Act No 341/2011, Act No 375/2011, Act No 18/2012, Act No 119/2012, Act No 196/2012, Act No 64/2014, Act No 268/2015, Act No 243/2016, Act No 319/2016, Act No 370/2016, Act No 151/2017, Act No 183/2017, Act No 225/2017, Act No 169/2018, Act No 193/2018, Act No 227/2019, Act No 162/2020, Act No 403/2020, Act No 543/2020, Act No 609/2020, Act No 261/2021, Act No 284/2021, Act No 365/2021, Act No 374/2021, Act No 418/2021, Act No 178/2022, Act No 217/2022, Act No 432/2022, Act No 152/2023, Act No 184/2023, Act No 349/2023, Act No 464/2023, Act No 465/2023 and Act No.../2024 is amended as follows:

1. In § 40(9), the following sentence is inserted after the first sentence: ‘The provision of information obtained in the exercise of the competence of a customs office under this Act to another public authority for the purposes of exercising its competence shall not constitute a breach of the duty of confidentiality under the Tax Code.’.
2. In the last sentence of § 40(9), the words ‘set out in § 42a(3)’ are replaced by ‘dealt with by the customs office’.
3. In § 43(3), the first sentence is deleted and, in the last sentence, the words ‘for recovery and have not been collected or recovered by this municipal authority’ are replaced by the words ‘for payment administration’.

**PART TWENTY-FOUR**  
**Amendment to the Act on technical requirements for products**

**Article XXVII**

In § 19b of Act No 22/1997 on technical requirements for products and amending certain acts, as amended by Act No 490/2009, Act No 34/2011, Act No 100/2013 and Act No 183/2017, the words ‘, with the exception of the Office and the Rail Authority’ are added at the end of paragraph (2).

**PART TWENTY-FIVE**  
**Amendment to the Act on Public Health Insurance**

**Article XXVIII**

Act No 48/1997 on public health insurance and on amendments to certain related Acts, as amended by Act No 242/1997, Act No 2/1998, Act No 127/1998, Act No 225/1999, Act No 363/1999, Act No 18/2000, Act No 132/2000, Act No 155/2000, Act No 220/2000, Act No 258/2000, Act No 459/2000, Act No 176/2002, Act No 198/2002, Act No 285/2002, Act No 320/2002, Act No 222/2003, Act No 274/2003, Act No 362/2003, Act No 424/2003, Act No

425/2003, Act No 455/2003, Act No 85/2004, Act No 359/2004, Act No 422/2004, Act No 436/2004, Act No 438/2004, Act No 123/2005, Act No 168/2005, Act No 253/2005, Act No 361/2005, Act No 350/2005, Act No 47/2006, Act No 109/2006, Act No 112/2006, Act No 117/2006, Act No 165/2006, Act No 189/2006, Act No 214/2006, Act No 245/2006, Act No 264/2006, Act No 340/2006, Act No 57/2007, Act No 181/2007, Act No 261/2007, Act No 296/2007, Act No 129/2008, Act No 137/2008, Act No 270/2008, Act No 274/2008, Act No 306/2008, Act No 59/2009, Act No 227/2009, Act No 281/2009, Act No 362/2009, Act No 298/2011, Act No 365/2011, Act No 369/2011, Act No 458/2011, Act No 1/2012, Act No 275/2012, Act No 401/2012, Act No 403/2012, Act No 44/2013, Act No 238/2013, Act No 60/2014, Act No 109/2014, Act No 250/2014, Act No 256/2014, Act No 267/2014, Act No 1/2015, Act No 200/2015, Act No 314/2015, Act No 47/2016, Act No 66/2017, Act No 150/2017, Act No 183/2017, Act No 200/2017, Act No 231/2017, Act No 290/2017, Act No 282/2018, Act No 45/2019, Act No 111/2019, Act No 262/2019, Act No 277/2019, Act No 165/2020, Act No 205/2020, Act No 538/2020, Act No 540/2020, Act No 569/2020, Act No 261/2021, Act No 274/2021, Act No 363/2021, Act No 371/2021, Act No 221/2022, Act No 260/2022, Act No 314/2022, Act No 366/2022, Act No 167/2023, Act No 173/2023, Act No 456/2023 and Act No 163/2024 is amended as follows:

1. In § 44 paragraph (5) is deleted.

Paragraphs (6) and (7) are renumbered as paragraphs (5) and (6).

2. In § 44(6) subparagraph (a) is deleted.

Subparagraphs (b) to (h) become (a) to (g).

3. In § 44(6)(a) to (c), the number '6' is replaced by '5'.

4. In § 44a(1)(b), the number '6,' is replaced by '5'.

5. In § 44a(1) subparagraph (c) is deleted.

6. In § 44a paragraphs (2) and (3) are deleted and the designation of paragraph (1) is deleted.

## PART TWENTY-SIX

### **Amendment of the Act on civil aviation**

#### Article XXIX

In § 94 of Act No 49/1997 on civil aviation, as amended by Act No 225/2006, Act No 274/2008, Act No 281/2009, Act No 301/2009, Act No 127/2014, Act No 319/2016, Act No 183/2017, Act No 261/2017, Act No 111/2019, Act No 277/2019, Act No 284/2021, Act No 431/2022 and Act No 464/2023, paragraph (4) reads as follows:

'(4) The Office for the Protection of Competition shall collect fines it has imposed.'

**PART TWENTY-SEVEN**  
**Amendment to Alcohol Act**

**Article XXX**

Act No 61/1997 on alcohol, as amended by Act No 129/1999, Act No 22/2000, Act No 354/2003, Act No 186/2004, Act No 75/2006, Act No 37/2008, Act No 281/2009, Act No 95/2011, Act No 375/2011, Act No 18/2012, Act No 308/2013, Act No 344/2013, Act No 331/2014, Act No 243/2016 and Act No 183/2017, is amended as follows:

1. In § 2(1)(g), the words ‘is specified by the Ministry of Agriculture in agreement with the General Directorate of Customs’ are replaced by the words ‘is laid down in a Commission Regulation governing the mutual recognition of procedures for the complete denaturation of alcohol for the purposes of exemption from excise duty<sup>17)</sup>’.

Footnote 17 reads as follows:

‘<sup>17)</sup> Commission Regulation (EC) No 3199/93 on mutual recognition of procedures for the complete denaturation of alcohol for the purposes of exemption from excise duty.’.

2. In § 2(1)(h), the words ‘laid down in implementing legislation,’ are deleted.
3. In § 3(1), the words ‘central government authority’ are replaced by the words ‘administrative authority’.
4. In § 3(2)(a) and § 3a(2), the words ‘the Ministry of Agriculture’ are replaced by the words ‘the administrator of excise duty on alcohol’.
5. In § 3(4)(a) and § 3a(4), the words ‘the Ministry of Agriculture’ are replaced by the words ‘The administrator of excise duty on alcohol’.
6. In § 3a(1), the words ‘central government authority’ are replaced by the words ‘administrative authority’.
7. In § 10(1), the words ‘is specified by the Ministry of Agriculture in agreement with the General Directorate of Customs’ are replaced by the words ‘is laid down in a Commission Regulation governing the mutual recognition of procedures for the complete denaturation of alcohol for the purposes of exemption from excise duty<sup>17)</sup>’.
8. In the second sentence of § 10(2), the words ‘Ministry of Agriculture’ are replaced by ‘Customs office in Plzeň’ and the words ‘Directorate-General of Customs and’ are deleted.
9. The following sentence is added to the end of § 10(2): In the case of denaturation of alcohol used for the production of products not intended for human consumption, the

type of denaturants and their minimum quantity shall also be the types of denaturants and the minimum quantity thereof laid down for the intended use of denatured alcohol by the legislation of the State in which the products were manufactured, if they are produced.

- a) in a territory of another Member State of the European Union, or
- b) outside of a territory of a Member State of the European Union and they are cosmetic products in accordance with the Regulation of the European Parliament and of the Council governing cosmetic products;<sup>18)</sup> in pre-packages with a maximum capacity of 1 litre.'.

Footnote 18 reads as follows:

‘<sup>18)</sup> Regulation (EC) No 1223/2009 of the European Parliament and of the Council of 30 November 2009 on cosmetic products (recast), as amended.’.

10. At the end of § 13(1)(e) the comma is replaced by a full stop and subparagraph (f) is deleted.
11. In the last sentence of § 15(3), the words ‘Ministry of Agriculture in agreement with the General Directorate of Customs’ are replaced by the words ‘administrator of excise duty on alcohol’.
12. In the heading of § 20, the words ‘**to the Administrative Code and**’ are deleted.
13. § 20(1) is deleted, including footnote 16, and paragraph (2) becomes unnumbered.

## PART TWENTY-EIGHT

### **Amendment of the Food and Tobacco Products Act**

#### Article XXXI

In § 17i of Act No 110/1997 on foodstuffs and tobacco products and amending certain related acts, as amended by Act No 120/2008, Act No 279/2013, Act No 139/2014, Act No 180/2016, Act No 26/2017, Act No 183/2017 and Act No 174/2021, paragraph (3) reads as follows:

‘(3) The State Agricultural and Food Inspection Authority and the Regional Veterinary Administration collect fines they impose.’.

## PART TWENTY-NINE

### **Amendment to the Act on Addictive Substances**

#### Article XXXII

Act No 167/1998 on addictive substances, as amended by Act No 354/1999, Act No 117/2000, Act No 132/2000, Act No 57/2001, Act No 185/2001, Act No 407/2001, Act No 320/2002, Act No 223/2003, Act No 362/2004, Act No 228/2005, Act No 74/2006, Act No 124/2008, Act No 41/2009, Act No 141/2009, Act No 281/2009, Act No 291/2009, Act No 106/2011, Act No 341/2011, Act No 375/2011, Act No 18/2012, Act No 167/2012, Act No

50/2013, Act No 273/2013, Act No 135/2016, Act No 243/2016, Act No 298/2016, Act No 65/2017, Act No 183/2017, Act No 417/2021, Act No 366/2021 and Act No.../2024, is amended as follows:

1. In § 22(4), the words ‘seizure pursuant to the Customs Act or’ are deleted and at the end of the paragraph the following sentence is added: ‘In the event of non-compliance with this obligation on import and export from a Member State other than a Member State of the European Union, the customs authority shall seize the consignment in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic.’.
2. In § 23(1), the words ‘seizure pursuant to the Customs Act or’ are deleted and at the end of the paragraph the following words are added: ‘or an authority of the Customs Administration of the Czech Republic shall seize the consignment in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic’.
3. In the introductory part of § 29, the words ‘the competent local customs office according to the place of cultivation’ are replaced by the words ‘the Central Institute for Supervising and Testing in Agriculture (hereinafter the ‘Institute’)
4. In the introductory part of § 29b, the words ‘to the competent local customs office according to the place of cultivation’ are replaced by ‘to the Institute’.
5. At the end of § 34(1)(a), the following point 6 is added:  
‘6. of the Institute for matters relating to the cultivation of opium poppy and hemp plants;’.
6. In § 34(1)(b)(2), the words ‘in matters concerning the cultivation of opium poppy and hemp plants and’ are deleted.
7. In § 34 paragraph (8) is deleted.
8. In § 40(4), the words ‘, (r), (x) and (y), § 36(2)(a) and (b) and pursuant to § 36(5)(a) and (b) and infractions pursuant to § 39(1)(a) and (b) shall be dealt with by the Customs Administration of the Czech Republic’ are replaced by the words ‘and (r) shall be dealt with by the customs office’.
9. § 40(9) reads as follows:  
‘(9) Infractions pursuant to § 36(1)(x) and (y), § 36(2)(a) and (b) and pursuant to § 36(5), pursuant to § 36(7) and infractions pursuant to § 39(1)(a) and (b) shall be dealt with by the Institute.’.

**10.** After § 40(9) the following new paragraph (10) is inserted:

‘(10) The Institute shall collect fines it has imposed.’.

Paragraph (10) is renumbered as paragraph (11).

**11.** In the introductory part of § 43(3), the words ‘Authorities of the Customs Administration of the Czech Republic must’ are replaced by the words ‘the Institute must’.

**12.** In § 43 paragraph (4) is deleted.

Paragraphs (5) to (9) are renumbered as paragraphs (4) to (8).

**13.** In the introductory part of § 43(4) and in (5), the words ‘Directorate-General of Customs’ are replaced by ‘Institute’.

**14.** In § 43a(3), the following words are added at the end of subparagraphs (a) and (b): ‘; the provision of these information does not constitute a breach of confidentiality under the Tax Code’.

**15.** The full stop at the end of § 43a(3) is replaced by a comma and paragraph (c) is added, which reads:

‘c) shall seize the addictive substance and preparation in accordance with the procedure under the Act governing the Customs Administration of the Czech Republic, if, in the exercise of its other competence, they discover an infringement of an obligation under this Act, they shall inform the authority competent to deal with the infraction and hand over the addictive substance and preparation to the Police of the Czech Republic.’.

## Article XXXIII

### **Transitional provisions**

1. In the event that a breach of an obligation under Act No 167/1998, as amended prior to the effective date of this Act, happens before the effective date of this Act, proceedings for an administrative offence shall be dealt with in accordance with Act No 167/1998, as amended prior to the effective date of this Act.
2. Proceedings on an administrative offence pursuant to Act No 167/1998, as amended prior to the effective date of this Act, that were initiated before the effective date of this Act and that have not been finally concluded before the effective date of this Act, shall be completed by the competent authority under Act No 167/1998, as amended prior to the effective date of this Act.

## PART THIRTY

### **Amendment to the Veterinary Act**

## Article XXXIV

Act No 166/1999 on veterinary care and amending certain related acts (the Veterinary Act) as amended by Act No 29/2000, Act No 154/2000, Act No 102/2001, Act No 76/2002, Act No 120/2002, Act No 320/2002, Act No 131/2003, Act No 316/2004, Act No 444/2005, Act No 48/2006, Act No 186/2006, Act No 124/2008, Act No 182/2008, Act No 223/2009, Act No 227/2009, Act No 281/2009, Act No 291/2009, Act No 298/2009, Act No 308/2011, Act No 18/2012, Act No 359/2012, Act No 279/2013, Act No 64/2014, Act No 139/2014, Act No 250/2014, Act No 264/2014, Act No 126/2016, Act No 243/2016, Act No 183/2017, Act No 225/2017, Act No 302/2017, Act No 368/2019, Act No 238/2020, Act No 543/2020, Act No 36/2021, Act No 261/2021, Act No 284/2021, Act No 246/2022 and Act No.../2024 is amended as follows:

1. In § 48(1)(r), the reference to footnote 25h is deleted and footnote 25h, which reads 'Act No 185/2004 on the Customs Administration of the Czech Republic, as amended.' is deleted.

2. § 74(2) reads as follows:

'(2) The Regional Veterinary Administration shall collect fines it has imposed.'

## PART THIRTY-ONE

### **Amendment of the Travel Documents Act**

#### Article XXXV

In § 34c of Act No 329/1999 on travel documents, as amended by Act No 136/2006, Act No 281/2009, Act No 384/2009, Act No 197/2010 and Act No 183/2017, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

## PART THIRTY-TWO

### **Amendment to the Act on Social and Legal Protection of Children**

#### Article XXXVI

Act No 359/1999 on social and legal protection of children as amended by Act No 257/2000, Act No 272/2001, Act No 320/2002, Act No 518/2002, Act No 222/2003, Act No 52/2004, Act No 315/2004, Act No 436/2004, Act No 501/2004, Act No 57/2005, Act No 381/2005, Act No 112/2006, Act No 134/2006, Act No 165/2006, Act No 176/2007, Act No 124/2008, Act No 259/2008, Act No 295/2008, Act No 305/2008, Act No 41/2009, Act No 227/2009, Act No 73/2011, Act No 375/2011, Act No 420/2011, Act No 399/2012, Act No 401/2012, Act No 505/2012, Act No 103/2013, Act No 303/2013, Act No 306/2013, Act No 64/2014, Act No 250/2014, Act No 205/2015, Act No 314/2015, Act No 298/2016, Act No 183/2017, Act No 200/2017, Act No 202/2017, Act No 222/2017, Act No 588/2020, Act No 261/2021, Act No 363/2021, Act No 130/2022, Act No 292/2022 and Act No.../2024, is amended as follows:

1. In § 42k paragraph (4) is deleted.

Paragraph (5) is renumbered as paragraph (4).

2. In § 42k(4), the following sentence is inserted after the first sentence: 'This decision may be issued no later than 5 years after the date on which the State benefit was paid. This deadline does not apply to the possibility on issuing a further decision in the same case.'

3. In § 47m the following paragraph (5) is added:

'(5) The obligation to repay part of the benefit pursuant to paragraph (1) shall not arise if this amount does not exceed CZK 300. The regional branch of the Employment Office that is paying or last paid the benefit, shall decide on the obligation to repay all or part of the benefit pursuant to paragraph (1). Such a decision may be issued no later than 10 years after the date on which the benefit was paid. This deadline does not apply to the possibility on issuing a further decision in the same case. Benefit overpayments shall be collected by the regional branch of the Employment Office that decided on the obligation to repay the benefit or part thereof.'

4. § 47z(2) reads as follows:

'(2) The regional branch of the Employment Office that is paying or last paid the foster care allowance, shall decide on the obligation to repay all or part of the foster care allowance pursuant to paragraph (1). Such a decision may be issued no later than 5 years from the date on which the foster care allowance was paid. This deadline does not apply to the possibility on issuing a further decision in the same case. In addition, deductions may be made from the allowance normally paid or subsequently awarded to cover the overpayment of the allowance; after deduction has been made, the debtor must retain at least an amount equivalent to half of the awarded allowance from which the deductions are made. The provisions on the inability to subject allowances to distraint shall not apply in this case.'

5. In § 47z paragraph (3) is deleted.

Paragraph (4) is renumbered as paragraph (3).

6. In § 47z, the following sentence is added at the end of paragraph 3: 'Allowance overpayments shall be collected by the regional branch of the Employment Office that decided on the obligation to repay the allowance overpayment.'

7. In § 50t paragraphs (2) to (5) read as follows:

'(2) The regional branch of the Employment Office that is paying or last paid the maintenance allowance, shall decide on the obligation to repay all or part of the maintenance allowance overpayment pursuant to paragraph (1). Such a decision may be issued no later than 5 years from the date on which the maintenance allowance was paid. This deadline does not apply to the possibility on issuing a further decision in the same case. Amounts wrongly received may also be deducted from an allowance normally paid or awarded at a later date; after deduction has been made, the debtor must retain at least an amount equivalent to half of the awarded allowance from which the deductions are made. The provisions on the inability to subject allowances to distraint shall not apply in this case.'

(3) The obligation to repay a maintenance allowance overpayment shall not arise if this amount does not exceed CZK 300.

(4) Maintenance allowance overpayments shall be collected by the regional branch of the Employment Office that decided on the obligation to repay the allowance.

(5) Maintenance allowance overpayments constitute revenue for the State budget.'.

**8.** § 59h(3) is deleted.

## Article XXXVII

### **Transitional provisions**

1. The deadline for lapse of entitlement to reimbursement of a state benefit or part thereof pursuant to § 47k(4) of Act No 359/1999, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.
2. The deadline for lapse of entitlement to reimbursement of a foster care allowance or part thereof pursuant to § 47z(2) of Act No 359/1999, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.
3. The deadline for lapse of entitlement to reimbursement of a contribution for the purchase of a personal motor vehicle or part thereof pursuant to § 47m(4) of Act No 359/1999, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.
4. The deadline for lapse of entitlement to reimbursement of a maintenance allowance or part thereof pursuant to § 50t(2) of Act No 359/1999, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.

## PART THIRTY-THREE

### **Amendment of the Press Act**

## Article XXXVIII

In § 17 of Act No 46/2000 on rights and obligations in the publication of periodical press and amending certain other Acts (the Press Act), as amended by Act No 302/2000 and Act No 277/2019, paragraph (5) is deleted.

## PART THIRTY-FOUR

### **Amendment to the Maritime Navigation Act**

## Article XXXIX

In § 79a of Act No 61/2000 on maritime navigation, as amended by Act No 310/2008, Act No 183/2017 and Act No 609/2020, the words 'and the collection of fines' are deleted.

## PART THIRTY-FIVE

### **Amendment to the Act on the protection of employees in the event of the insolvency of their employer**

## Article XL

Act No 118/2000 on the protection of employees in the event of the insolvency of their employer and amending certain acts as amended by Act No 436/2004, Act No 73/2006, Act No 296/2007, Act No 217/2009, Act No 73/2011, Act No 365/2011, Act No 367/2011, Act No 399/2012, Act No 267/2014, Act No 377/2015, Act No 206/2017, Act No 277/2019, Act No 125/2023 and Act No 408/2023, is amended as follows:

1. § 13(3) reads as follows:

‘(3) Such a decision may be issued no later than 5 years after the date on which the sum was paid. This deadline does not apply to the possibility on issuing a further decision in the same case.’.

2. § 14(3) reads as follows:

‘(3) Such a decision may be issued no later than 5 years after the date on which the sum was paid. This deadline does not apply to the possibility on issuing a further decision in the same case.’.

## **Transitional provisions**

### Article XLI

1. The deadline for the lapse of entitlement to a refund or reimbursement of a sum pursuant to § 13(3) of Act No 118/2000, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act for entitlement that arose prior to the effective date of this Act.
2. The deadline for the lapse of entitlement to a refund or reimbursement of a sum pursuant to § 14(3) of Act No 118/2000, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act for entitlement that arose prior to the effective date of this Act.

## PART THIRTY-SIX

### **Amendment to the Copyright Act**

### Article XLII

In § 105c(2) of Act No 121/2000 on copyright, rights related to copyright and amending certain acts (Copyright Act), as amended by Act No 216/2006, Act No 250/2016, Act No 102/2017, Act No 183/2017 and Act No 429/2022, the first sentence is deleted.

## PART THIRTY-SEVEN

### **Amendment to the Act on the protection of museum collections**

### Article XLIII

Act No 122/2000 on the protection of museum collections and amending certain other acts, as amended by Act No 186/2004, Act No 483/2004, Act No 203/2006, Act No 227/2009, Act No 281/2009, Act No 142/2012, Act No 303/2013, Act No 243/2016, Act No 183/2017 and Act No 261/2021, is amended as follows:

1. In the first sentence of § 10(2), the words ‘or transfer’ are inserted after the word ‘export’.
2. In the heading of § 11, after the words ‘**Export**’ the words ‘**or transfer**’ are inserted.
3. In § 11(1), the words ‘to a third country or transfer’ are inserted after the word ‘export’.
4. In § 11(3), the words ‘or transfer’ are inserted after ‘export’.
5. In § 11(4), the words ‘for export’ are deleted.
6. In § 11(5), the words ‘to a third country or transfer’ are inserted after ‘export’ and the word ‘permitted’ is replaced by ‘or transfer permitted’.
7. In § 11(6), the first sentence is deleted, in the second sentence the words ‘or the customs office that released the collection or individual collection items to the customs regime of export or outward processing (hereinafter ‘the competent customs office’)) are deleted, the words ‘or relocated to the territory of the Czech Republic’ are inserted after the word ‘imported’, and the words ‘or transferred from the territory of the Czech Republic’ are inserted after the word ‘exported’.
8. A new § 11a is inserted after § 11, which, including the heading, reads as follows:

'§ 11a

**Detention**

(1) The customs office shall not release an object or group of objects suspected of being a collection or individual collection item to the customs regime of export or outward processing unless the exporter presents an authorisation issued in accordance with this Act and shall detain the collection or individual collection item in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic. It shall immediately inform the Ministry on the detention, providing at the same time the information needed to assess whether the exported item is a collection or an individual collection item that can only be exported with prior permission from the Ministry.

(2) If, in the exercise of its other competence, an authority of the Customs Administration of the Czech Republic finds evidence that, in the context of the transfer of an object or group of objects outside the Czech Republic, it is a collection or an individual collection item which is transferred without permission, it shall detain them in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic. It shall inform the Ministry on the detention without delay.

(3) The Ministry shall, within 15 working days of the date on which the information pursuant to paragraphs (1) and (2) is submitted, inform the customs office of whether the object or group of articles is a collection or an individual collection item that may be exported or transferred only with the prior permission of the Ministry, and whether such permission has been issued.’

**9.** In § 13(2), the words ‘and 11a’ are inserted after the number ‘11’.

**10.** In § 14(5), the words ‘and collects and enforces fines’ are deleted.

## PART THIRTY-EIGHT

### **Amendment to the Act on prospecting, exploration for and exploitation of mineral resources from the seabed and on safety of offshore oil and gas operations**

#### Article XLIV

In § 19 of Act No 158/2000 on prospecting, exploration for and exploitation of mineral resources from the seabed and on the safety of offshore oil and gas operations, as amended by Act No 296/2007, Act No 124/2008, Act No 227/2009, Act No 281/2009, Act No 201/2015 and Act No 183/2017, paragraph (3) is deleted.

Paragraph (4) is renumbered as paragraph (3).

## PART THIRTY-NINE

### **Amendment to the Act on the acquisition and improvement of proficiency for driving motor vehicles**

#### Article XLV

In Act No 247/2000 on the acquisition and improvement of proficiency for driving motor vehicles and amending certain acts, as amended by Act No 478/2001, Act No 320/2002, Act No 374/2007, Act No 183/2017 and Act No 609/2020, § 57 is deleted.

## PART FORTY

### **Amendment to the Act on budgetary rules for territorial budgets**

#### Article XLVI

In § 22b of Act No 250/2000 on budgetary rules for territorial budgets, as amended by Act No 477/2008, Act No 183/2017, Act No 484/2020 and Act No 251/2021, paragraph (3) is deleted.

## PART FORTY-ONE

### **Amendment to the Act on the State Agricultural Intervention Fund**

#### Article XLVII

In § 12e(2) of Act No 256/2000 on the State Agricultural Intervention Fund, as amended by Act No 291/2009, Act No 179/2014, Act No 250/2014 and Act No 183/2017, the words ‘and enforces’ are deleted.

## PART FORTY-TWO

### **Amendments to the Public Health Protection Act**

#### Article XLVIII

In § 93 of Act No 258/2000 on the protection of public health and amending certain related acts, as amended by Act No 274/2003, Act No 444/2005, Act No 281/2009, Act No 267/2015, Act No 183/2017 and Act No 94/2021, paragraph (2) is deleted.

Paragraphs (3) and (4) are renumbered as paragraphs (2) and (3).

**PART FORTY-THREE**  
**Amendment to the Road Traffic Act**  
**Article XLIX**

Act No. 361/2000 on road traffic and amending certain acts (Road Traffic Act).as amended by Act No 133/2011, Act No 230/2014, Act No 250/2016, Act No 183/2017, Act No 337/2020, Act No 220/2021, Act No 365/2021, Act No 418/2021, Act No 432/2022 and Act No 271/2023, is amended as follows:

1. In § 125e paragraph (5) is deleted.

Paragraph (6) is renumbered as paragraph (5).

2. In § 125e(5), the words 'by the regional office or' are inserted after the word 'transferred', the words 'for recovery and have not been collected or recovered by this municipal office' are replaced by the words 'for payment administration', the words 'of the region or' are inserted after '70 % of the revenue'.

**PART FORTY-FOUR**  
**Amendment to the Act on information systems of public administration**  
**Article L**

In § 7a of Act No 365/2000 on information systems of public administration and amending certain other acts, as amended by Act No 81/2006, Act No 281/2009, Act No 104/2017, Act No 183/2017 and Act No 471/2022, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

**PART FORTY-FIVE**  
**Amendment to the Act on energy management**  
**Article LI**

In 12b of Act No 406/2000 on energy management, as amended by Act No 177/2006, Act No 103/2015, Act No 131/2015, Act No 183/2017 and Act No 3/2020, paragraph (2) is deleted and the designation of paragraph (1) deleted

**PART FORTY-SIX**  
**Amendment to the Energy Act**  
**Article LII**

Act No 458/2000, on business conditions and public administration in the energy sectors

and amending certain acts (the Energy Act), as amended by Act No 151/2002, Act No 262/2002, Act No 278/2003, Act No 356/2003, Act No 670/2004, Act No 186/2006, Act No 342/2006, Act No 296/2007, Act No 124/2008, Act No 158/2009, Act No 223/2009, Act No 227/2009, Act No 281/2009, Act No 155/2010, Act No 211/2011, Act No 299/2011, Act No 420/2011, Act No 165/2012, Act No 350/2012, Act No 90/2014, Act No 250/2014, Act No 104/2015, Act No 131/2015, Act No 152/2017, Act No 183/2017, Act No 225/2017, Act No 277/2019, Act No 1/2020, Act No 403/2020, Act No 609/2020, Act No 261/2021, Act No 284/2021, Act No 362/2021, Act No 382/2021, Act No 176/2022, Act No 232/2022, Act No 287/2022, Act No 365/2022, Act No 19/2023, Act No 427/2023, Act No 465/2023 and Act No 469/2023 is amended as follows:

1. In § 91d paragraph (2) is deleted and the designation of paragraph (1) is deleted.
2. In § 96e(3), the words ‘within six months’ is replaced by ‘the last day of the sixth month’.

## PART FORTY-SEVEN

### **Amendment to the act on the conditions for the operation of vehicles on roads**

#### Article LIII

In § 84 of Act No 56/2001 on the conditions for the operation of vehicles on roads, as amended by Act No 320/2002, Act No 103/2004, Act No 186/2004, Act No 237/2004, Act No 411/2005, Act No 226/2006, Act No 457/2011, Act No 18/2012, Act No 239/2013, Act No 63/2017, Act No 183/2017, Act No 193/2018, Act No 337/2020, Act No 217/2022 and Act No 432/2022, paragraph (4) is deleted.

Paragraph (5) is renumbered as paragraph (4).

## PART FORTY-EIGHT

### **Amendment to the Act on the return of illegally exported cultural assets**

#### Article LIV

In § 19(5) of Act No 101/2001 on the return of illegally exported cultural assets, as amended by Act No 180/2003, Act No 281/2009 and Act No 183/2017, the words ‘and fines are collected and enforced by’ are deleted.

## PART FORTY-NINE

### **Amendment to the Spa Act**

#### Article LV

Act No 164/2001 on natural medicinal sources, sources of natural mineral waters, natural curative spas and spa facilities and amending certain related acts (the Spa Act), as amended by Act No 76/2002, Act No 320/2002, Act No 444/2005, Act No 186/2006, Act No 222/2006, Act No 167/2008, Act No 227/2009, Act No 281/2009, Act No 375/2011, Act No 15/2015, Act No 250/2016, Act No 183/2017, Act No 225/2017, Act No 277/2019, Act No 205/2020, Act No 284/2021 and Act No 152/2023 is amended as follows:

1. In § 20(3), the words ‘always by’ are replaced by the words ‘with maturity’.
2. At the end of § 41a(4), the words ‘, with the exception of the Ministry’, are added.

## PART FIFTY

### **Amendment to the Act on funeral services**

#### Article LVI

In § 28 of Act No 256/2001 on funeral services, as amended by Act No 320/2002, Act No 193/2017 and Act No 609/2020, paragraph (5) is deleted.

## PART FIFTY-ONE

### **Amendment to the Library Act**

#### Article VII

In § 20(3) of Act No 257/2001 on Libraries and Terms of Operating Public Library and Information Services (the Library Act), as amended by Act No 183/2017, the words ‘and fines shall be collected and enforced by’ are deleted.

## PART FIFTY-TWO

### **Amendment to the Act on water supply and sewerage systems**

#### Article L VIII

In § 34 of Act No 274/2001 on water supply and sewerage for public use and amending certain acts (the Water Supply and Sewerage Act), as amended by Act No 76/2006, Act No 281/2009, Act No 275/2013, Act No 250/2016, Act No 183/2017, Act No 403/2020, Act No 544/2020, Act No 609/2020 and Act No 284/2021, paragraph (3) is deleted.

## PART FIFTY-THREE

### **Amendment to the Act on state borders**

#### Article LIX

In § 18 of Act No 312/2001 on state borders, as amended by Act No 250/2016 and Act No 183/2017, paragraph (5) is deleted.

## PART FIFTY-FOUR

### **Amendment to the Act on packaging**

#### Article LX

Act No 477/2001 on packaging and amending certain other acts (the Packaging Act) as amended by Act No 274/2003, Act No 94/2004, Act No 237/2004, Act No 257/2004, Act No 444/2005, Act No 66/2006, Act No 296/2007, Act No 25/2008, Act No 126/2008, Act No 227/2009, Act No 281/2009, Act No 77/2011, Act No 18/2012, Act No 167/2012, Act No 62/2014, Act No 64/2014, Act No 243/2016, Act No 298/2016, Act No 149/2017, Act No

277/2019, Act No 183/2017, Act No 541/2020, Act No 545/2020, Act No 609/2020, Act No 261/2021, Act No 244/2022, Act No 87/2023 and Act No.../2024, is amended as follows:

1. In § 30(1), the words ‘shall be paid’ are replaced by ‘is’, the word ‘payable’ is inserted after ‘registration fee’ and the words ‘no later than’ are deleted.

2. In § 30 paragraph (4) is deleted.

Paragraphs (5) and (6) are renumbered as paragraphs (4) and (5).

3. In § 30(5), the third and last sentences are deleted.

4. § 46(3) reads as follows:

‘(3) The Czech Trade Inspectorate and the State Agricultural and Food Inspectorate collect the fines imposed by them.’.

5. In § 49, the words ‘with the exception of proceedings on infractions’ are deleted.

## PART FIFTY-FIVE

### **Amendment to the Act on the Czech Agricultural and Food Inspection Authority**

#### Article LXI

Act No 146/2002 on the State Agricultural and Food Inspectorate and amending certain related acts, as amended by Act No 94/2004, Act No 316/2004, Act No 321/2004, Act No 444/2005, Act No 120/2008, Act No 281/2009, Act No 291/2009, Act No 407/2012, Act No 308/2013, Act No 138/2014, Act No 250/2014, Act No 180/2016, Act No 243/2016, Act No 26/2017, Act No 65/2017, Act No 183/2017, Act No 302/2017, Act No 238/2020, Act No 174/2021, Act No 261/2021, Act No 244/2022, Act No 247/2022 and Act No 167/2023 is amended as follows:

1. In § 5b paragraphs (1) and (2) read as follows:

‘(1) The inspector, with the exception of the procedure referred to in paragraph (2) shall seize items pursuant to § 5(1)(d) point 1 or 2 until a final decision has been taken by the Inspectorate on their forfeiture or confiscation, or until such time as they have been surrendered to the administrator of excise duty or until it is established that there are no grounds for securing them.

(2) If, pursuant to § 5(1)(d)(1), an inspector seizes items in breach of the obligations laid down by the Act on excise duties or pursuant to § 5(1)(d)(2) items in breach of the obligations laid down pursuant to the Act governing compulsory marking of alcohol, he shall hand them over to the excise duty administrator.’.

2. In § 6(2), the words ‘or 2 and were not handed over to the excise duty administrator’ are inserted after ‘point 1’.

3. Footnote 43 reads as follows:

‘<sup>43)</sup> For example, Act No 307/2013 on the compulsory marking of alcohol, as amended, Act No 65/2017 on the protection of health against the harmful effects of addictive substances, as amended.’.

## PART FIFTY-SIX

### **Amendment to the Act on the export of certain cultural assets from the customs territory of the European Union**

#### Article LXII

Act No 214/2002 on the export of certain cultural goods from the customs territory of the European Union, as amended by Act No 281/2009, Act No 243/2016 and Act No 183/2017, is amended as follows:

1. In § 6(1), the words ‘shall seize by a decision’ are replaced by ‘shall detain in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic’, the word ‘relevant’ is inserted after the word ‘without delay’ and the last sentence is replaced by the sentence ‘It shall at the same time provide the information needed to assess whether the exported object is a cultural asset that can only be exported with a prior export licence.’.
2. In § 6(2), the word ‘seized’ is replaced by ‘detained’ and the words ‘submission of information’ are replaced by ‘receipt of information regarding the detention’.
3. In § 6(3), the word ‘seizure’ is replaced by ‘detention’.
4. In § 6 paragraph (5) is deleted.
5. In § 7(5), the words ‘and fines shall be collected and enforced’ are deleted.

## PART FIFTY-SEVEN

### **Amendment to the Transplantation Act**

#### Article LXIII

In § 30 of Act No 285/2002 on the donation, procurement and transplantation of tissues and organs and amending certain acts (the Transplantation Act), as amended by Act No 281/2009, Act No 375/2011, Act No 183/2017 and Act No 609/2020, paragraph (2) is deleted.

Paragraph (3) is renumbered as paragraph (2).

## PART FIFTY-EIGHT

### **Amendment to the Act on Antarctica**

#### Article LXIV

In § 27 of Act No 276/2003 on Antarctica and amending certain acts, as amended by Act No 124/2008, Act No 41/2009, Act No 227/2009, Act No 281/2009, Act No 183/2017, Act No 609/2020, Act No 261/2021 and Act No 459/2022, paragraph (7) is deleted.

## PART FIFTY-NINE

### **Amendment to the Excise Duties Act**

#### Article LXV

Act No 353/2003 on excise duties, as amended by Act No 479/2003, Act No 237/2004, Act No 313/2004, Act No 558/2004, Act No 693/2004, Act No 179/2005, Act No 217/2005, Act No 377/2005, Act No 379/2005, Act No 545/2005, Act No 310/2006, Act No 575/2006, Act No 261/2007, Act No 270/2007, Act No 296/2007, Act No 37/2008, Act No 124/2008, Act No 245/2008, Act No 309/2008, Act No 87/2009, Act No 281/2009, Act No 292/2009, Act No 362/2009, Act No 59/2010, Act No 95/2011, Act No 221/2011, Act No 420/2011, Act No 457/2011, Act No 458/2011, Act No 18/2012, Act No 407/2012, Act No 500/2012, Act No 308/2013, Senate Act No 344/2013, Act No 201/2014, Act No 331/2014, Act No 157/2015, Act No 315/2015, Act No 382/2015, Act No 188/2016, Act No 243/2016, Act No 453/2016, Act No 65/2017, Act No 183/2017, Act No 4/2019, Act No 80/2019, Act No 277/2019, Act No 364/2019, Act No 229/2020, Act No 299/2020, Act No 343/2020, Act No 584/2020, Act No 609/2020, Act No 93/2022, Act No 131/2022, Act No 179/2022, Act No 286/2022, Act No 234/2023, Act No 349/2023 and Act No.../2024, is amended as follows:

1. §§ 42 to 42e, including the headings, read as follows:

#### '§ 42

##### **Detention of a selected product**

In the case of a selected product for personal consumption, the tax administrator, in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic shall detain the selected product being transported or stored, provided that:

- a) it is being transported or stored without a document proving taxation or a lawful acquisition without tax or without any other document with which it is to be transported or stored under this Act; this shall not apply in the case of a tobacco product marked with a tobacco label in accordance with this Act and its implementing regulation during its
  1. storage, or
  2. transport in free tax circulation exclusively in the tax territory of the Czech Republic;
- b) it has reasonable grounds to suspect that the document referred to in point (a) or the tobacco sticker is altered or forged;
- c) it has reasonable grounds to suspect that the particulars on the document referred to in point (a) or on the tobacco sticker are false, incorrect or incomplete.

#### § 42a

##### **Proceedings relating to a detained selected product**

(1) Detention of the selected product initiates proceedings relating to the detained selected product. The proceedings relating to the detained selected product also concern the container or means of transport seized together with the selected product.

(2) In the proceedings relating to the detained selected product it is demonstrated whether the detained selected product has been stored or transported in accordance with this Act.

(3) The proceedings relating to the detained selected product shall be conducted by the tax administrator that seized the selected product. It shall notify the parties within 15 days of the initiation of such proceedings.

(4) A party to the proceedings concerning the detained selected product is

- a) the person from whom the selected product was detained;
- b) the person who has a right in rem over the detained selected product.

(5) If, in the course of the proceedings, the tax administrator finds that another person it has not yet treated as a party to the proceedings should have the status of a party to the proceedings, it shall notify that person within 15 days and shall then treat them as a party to the proceedings.

(6) If, in the course of the proceedings, the tax administrator finds that a person it has treated as a party to the proceedings should not be a party to the proceedings, it shall decide to exclude that person. The tax administrator shall notify only that person of the exclusion decision. The tax administrator shall inform the other parties to the proceedings of this fact.

(7) The tax administrator may, if appropriate, exclude ex officio a detained item from proceedings relating to a detained selected product into separate proceedings. The tax administrator shall inform the parties to the proceedings of this fact.

#### § 42b

#### **Decision on a detained selected product**

(1) The tax administrator shall, within three years of the date of detention of the selected product, decide on its forfeiture if the owner of the product is known, or on confiscation in other cases, if the detained selected product

- a) was not being transported with
  1. a document proving taxation or rightful acquisition without tax; or
  2. a document other than the document referred to in point 1 with which it is to be transported or stored under this Act; or
- b) was being transported with
  1. a document that has been altered or forged; or
  2. a document on which the information was false, incorrect or incomplete and the taxation of the product or its rightful acquisition without tax has not been proven; or
- c) was stored without proof of its taxation or rightful acquisition without tax.

(2) Paragraph (1) shall not apply in the case of

- a) a selected product for personal consumption;
- b) a tobacco product labelled with a tobacco sticker in accordance with this Act and implementing regulation, at the time of its
  1. storage, or
  2. transport in free tax circulation exclusively in the tax territory of the Czech Republic.

(3) If the tax administrator decides on the forfeiture or confiscation of a detained selected product, it shall decide on its return. It shall return the selected product in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic.

#### § 42c

#### **Special provisions concerning the disposition of a detained packaging or means of transport**

(1) The tax administration may decide on the forfeiture or confiscation of packaging or means of transport if, in the case of

- a) packaging,
  - 1. separation of the packaging from the selected product would result in irreversible damage to the selected product that was detained along with the packaging;
  - 2. the packaging has been reused in the transport of selected products that were confiscated or forfeited pursuant to § 42b; or
  - 3. the cost of separating the packaging from the selected product that has been detained together with the packaging is clearly disproportionate to the value of that packaging,
- b) a means of transport,
  - 1. the value of the means of transport is not clearly disproportionate to the amount of duty on the detained product; or
  - 2. the means of transport has been reused for the transport of selected products that have been confiscated or forfeited pursuant to § 42b.

(2) If the packaging or means of transport detained together with the selected product has not been returned in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic, nor has its forfeiture or confiscation been decided, the tax administration shall decide on the release of that packaging or means of transport and shall return it in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic without undue delay after the destruction or sale of the forfeited or confiscated selected product with which that packaging or means of transport has been detained.

#### § 42d

#### **Disposal of a forfeited or confiscated selected product**

(1) Forfeited or confiscated tobacco products and forfeited or confiscated specially denatured alcohol, generally denatured alcohol, heads, tails, fusel oils and alcohol that does not meet the quality characteristics of each type of alcohol laid down in the Act governing alcohol shall be destroyed by the General Directorate of Customs.

(2) The General Directorate of Customs shall, depending on the nature of a forfeited or confiscated item other than pursuant to (1) that the General Directorate of Customs does not use for its own purposes or does not transfer for the purposes of another organisational unit of the State pursuant to the Act governing the management of State assets,

- a) sell it in a public auction in accordance with the Act governing public auctions, or
- b) destroy it.

(3) When choosing the method of disposal of a selected product pursuant to paragraph (2), the General Directorate of Customs shall, in particular, take into account, in particular, whether the further disposal of the product may result in a breach of this Act or of the law governing alcohol or whether the nature of the product selected precludes any other method of disposal of the product selected.

#### § 42e

#### **Reimbursement of costs related to the detention of a selected product**

The obligation to reimburse costs in connection with the detention of a selected product pursuant to the Act governing the Customs Administration of the Czech Republic arises

- a) for the owner of the detained selected product if the tax administrator decides on the forfeiture of detained selected products; or

b) for the person from whom the selected product was detained if the tax administrator decides on the confiscation of detained selected products.'.

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2. In § 43e, the word 'record' is replaced by 'register'.

3. § 115, including the heading, is deleted.

4. § 134zg, including heading, reads as follows:

'§ 134zg

**Detention of special mineral oil**

(1) The tax administrator shall detain special mineral oil in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic if

- a) it is being handled contrary to § 134zd or
- b) the notification obligation under § 134zf has not been complied with.

(2) Detention of special mineral oil pursuant to paragraph (1) shall initiate proceedings relating to detained special mineral oil. The provisions of this Act governing proceedings relating to detained special mineral product shall apply mutatis mutandis to proceedings relating to detained special mineral oil; it shall be shown in the proceedings relating to the detained special mineral oil whether that mineral oil has been handled in accordance with paragraph (1)(a) or (b).'.

5. § 134zzc, with heading, reads as follows:

'§ 134zzc

**Detention of raw tobacco**

(1) The tax administration shall detain raw tobacco in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic if

- a) it is being handled contrary to § 134zz;
- b) the notification obligation under § 134zza has not been complied with; or
- c) raw tobacco is transported without the document pursuant to § 134zzb or if it has reasonable grounds to suspect that the document is altered or forged or the information on that document is false, incorrect or incomplete

(2) By the detention of raw tobacco pursuant to paragraph (1), proceeding is initiated in relation to the detained raw tobacco. The provisions of this Act governing proceedings relating to a detained selected product shall apply mutatis mutandis to proceedings relating to a detained raw tobacco; the purpose of the proceedings relating to a detained raw tobacco is to establish whether that raw tobacco has been handled in accordance with paragraph (1)(a), (b) or (c).'.

6. In § 135zi paragraph (3) is deleted.

Paragraphs (4) to (6) are renumbered as paragraphs (3) to (5).

7. § 135zi(5) reads as follows:

‘(5) The Czech Trade Inspectorate shall collect the fines it has imposed.’.

## Article LXVI

### **Transitional provisions**

1. If, prior to the effective date of this Act, the securing of a selected product or means of transport pursuant to § 42 of Act No 353/2003, as amended prior to the effective date of this Act, has not been initiated before the effective date of this Act, proceedings relating to securing of the selected product or means of transport pursuant to § 42a of Act No 353/2003, as amended prior to the effective date of this Act, the selected product or means of transport shall be deemed to have been detained pursuant to § 42 of Act No 353/2003, as in force from the effective date of this Act, on the understanding that proceedings relating to the detained selected product pursuant to § 42a of Act No 353/2003, as in force from the effective date of this Act, shall be initiated on the effective date of this Act.
2. Proceedings relating to securing of a selected product or means of transport pursuant to § 42a of Act No 353/2003, as amended prior to the effective date of this Act, or proceedings relating to the secured selected products or means of transport pursuant to § 42b of Act No 353/2003, as amended prior to the effective date of this Act, that were initiated before the effective date of this Act and that have not been finally completed before the effective date of this Act shall be completed pursuant to Act No 353/2003, as amended prior to the effective date of this Act.
3. If, as a result of the proceedings relating to the securing of a selected product or means of transport pursuant to point 2, the product or means of transport selected is secured, the selected product or means of transport shall be deemed to have been secured pursuant to § 42 of Act No. 353/2003 Coll., as in force from the date of entry into force of this Act, on the understanding, that the procedure on a detained selected product pursuant to § 42a of Act No. 353/2003 Coll., as in force from the date of entry into force of this Act, shall be initiated on the date of the decision about securing the selected products.

## PART SIXTY

### **Amendment to the Act on the use of genetically modified organisms and genetic products**

## Article LXVII

Act No 78/2004 on the use of genetically modified organisms and genetic products as amended by Act No 346/2005, Act No 124/2008, Act No 227/2009, Act No 281/2009, Act No 18/2012, Act No 279/2013, Act No 243/2016, Act No 371/2016, Act No 183/2017, Act No 261/2021 and Act No 132/2022, is amended as follows:

1. In § 32(b), the word ‘seizes’ is replaced by ‘detains’ and the words ‘in accordance with the procedure pursuant to the Act governing the Customs Administration of the Czech Republic’ are inserted after the word ‘goods’.
2. In § 36(2), the first sentence is deleted.

## PART SIXTY-ONE

### **Amendment to the Act on the Requirements for Acquisition of Recognition of Professional Competence to Practise the Profession of a Physician, Dentist and Pharmacist**

#### Article LXVIII

In § 36b of Act No 95/2004, on the Requirements for Acquisition of Recognition of Professional Competence to Practise the Profession of a Physician, Dentist and Pharmacist, as amended by Act No 126/2016 and Act No 183/2017, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

## PART SIXTY-TWO

### **Amendment to the Act on paramedical professions**

#### Article LXIX

In § 89b of Act No 96/2004 on the Conditions for the Obtaining and Recognition of Qualifications for Pursuing Paramedical Professions and for activities related to the provision of health care and amending certain related acts (the Non-Medical Health Professions Act), as amended by Act No 126/2016 and Act No 183/2017, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

## PART SIXTY-THREE

### **Amendment to the Fisheries Act**

#### Article LXX

Act No 99/2004 on fisheries, exercise of fishing rights, fish wardens, the protection of marine fishery resources and amending certain Acts (the Fisheries Act) as amended by Act No 444/2005, Act No 124/2008, Act No 41/2009, Act No 227/2009, Act No 281/2009, Act No 104/2011, Act No 375/2011, Act No 18/2012, Act No 237/2012, Act No 501/2012, Act No 204/2015, Act No 243/2016, Act No 183/2017, Act No 277/2019, Act No 261/2021 and Act No 364/2021, is amended as follows:

1. § 26 including footnote 32 reads as follows:

#### '§ 26

The Ministry checks the catch certificate and decides on its verification upon import or re-export of sea-fishing products in accordance with directly applicable European Union legislation.<sup>32)</sup>.

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<sup>32)</sup> Council Regulation (EC) No 1005/2008 establishing a Community system to prevent, deter and eliminate illegal, unreported and unregulated fishing.'

2. Afetr § 26 a new § 26a is inserted, which, including footnote 43, reads as follows:

#### '§ 26a

The Customs Office,

- a) in the case of importation or re-exportation of products of marine fishing in accordance with directly applicable European Union legislation,<sup>(32)</sup> checks the catch certificate;
- (b) in cases where the outcome of a customs check on a type of marine fishery resource indicates that the species does not correspond to the catch certificate or the catch certificate indicates that import or re-export is not authorised, shall decide on the destruction of that marine fishery resource pursuant to customs regulations;<sup>(43)</sup>;
- (C) in cases where, in the context of a customs procedure concerning a marine fishery resource subject to a catch certificate, the catch certificate is not presented, decides on the destruction of the marine fishery resource in accordance with customs regulations<sup>(43)</sup>.

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<sup>(43)</sup> Articles 197 and 198 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.'

3. In § 27 and 28, 'or transit' is replaced by 'or re-export'.
4. In § 28(2), the words 'Ministry of Finance' are replaced by the words 'Directorate-General of Customs'.
5. In § 29(1), the words 'and transit' are deleted.
6. § 31(6) reads as follows:  
'(6) The Ministry of Agriculture shall collect fines it has imposed.'
7. In the footnotes, the sentence 'Act No 13/1993, the Customs Act, as amended.' is deleted.

## PART SIXTY-FOUR

### **Amendment to the Act on Trade in Endangered Species**

#### Article LXXI

Act No 100/2004 on the protection of species of wild fauna and flora by regulating trade therein and other measures to protect these species and amending certain acts (the Act on Trade in Endangered Species), as amended by Act No 444/2005, Act No 227/2009, Act No 346/2009, Act No 420/2011, Act No 467/2011, Act No 18/2012, Act No 279/2013, Act No 86/2015, Act No 243/2016, Act No 183/2017 and Act No 261/2021, is amended as follows:

1. In § 2(i), the words 'and the transport of a specimen, other individual, regulated fur or seal product from the Czech Republic to another Member State of the European Communities' are deleted.
2. In § 2, at the end of subparagraph (j), the full stop is replaced by a comma and the following subparagraph (k) is added:

“‘k) transport means a transport of a specimen, other individual, regulated fur or seal product from the Czech Republic to another Member State of the European Communities.’.

3. In § 25(5)(c), the words ‘pursuant to § 26(5)’ are deleted.
4. In § 26(1), the words ‘Customs authorities’ are replaced by the words ‘authorities of the Customs Administration of the Czech Republic’ and the following sentence is inserted after the first sentence: ‘The provision of information obtained in the exercise of powers under this Act shall not constitute a breach of confidentiality under the Tax Code.’.
5. In § 26(2), the words ‘when crossing national borders’ are deleted.
6. In the first sentence of § 26(5), the words ‘in accordance with the procedure pursuant to § 33a(1)’ are inserted after the word ‘detains’ and in the third sentence the words ‘in agreement with the Inspection’ are inserted after ‘the office’.
7. In § 26(9), the words ‘mutatis mutandis to the procedure pursuant to paragraph (5)’ are replaced by ‘in accordance with the procedure pursuant to § 33a(1)’.
8. A new § 33a is inserted after § 33, which, including the heading, reads as follows:

**§ 33a**

**Detention of a specimen by the customs office**

(1) If, at the time of import, export, re-export and transit, the customs office finds a violation of the European Community law on the protection of endangered species or of this Act, or if it has reasonable doubts as to the origin of the specimen, its lawful disposal, the authenticity or validity of the permit or certificate, or whether the specimen belongs to species or populations the import, export, re-export or transit of which is restricted or prohibited, it shall detain the specimen in accordance with the procedure pursuant to the Act governing the Customs Administration of the Czech Republic. It shall immediately inform the Inspection of the detention and hand over the detained specimen to the Inspection.

(2) Where, in the exercise of its other competence, the customs office becomes aware of facts from which it may be presumed that a specimen, other individual, cetacean product, seal product or regulated fur is held, bred, grown, transported, publicly displayed, sold, exchanged or offered for sale or exchange or processing in contravention of this Act, it shall be entitled to require proof of their origin.

(3) If the holder does not prove their origin by the documents laid down pursuant to this Act, the customs office shall detain the specimen, other individual, cetacean product, seal product or regulated fur in accordance with the procedure pursuant to the Act governing the Customs Administration of the Czech Republic. It shall immediately inform the Inspection of the detention and hand over the detained specimen to the Inspection.

(4) The customs office may detain the specimen together with the portable facility in which the specimen is located at the time of detention. In justified cases, the detained specimen may, with the consent of the Inspection, be left in the care of its holder, who may

not, without the consent of the inspection, except for the necessary care, otherwise dispose of it during the period of detention'.

9. At the end of the heading of § 34 the words '**by the Inspection**' are added.
10. In § 34(1), the words 'or the customs office' and the words 'or to the customs office' are deleted and the words 'if these authorities have' are replaced by the word 'has'.
11. In §34(2), the first sentence and the words 'or the customs office' are deleted.
12. In § 34(3), the words 'the customs office or' are deleted, at the end of the second sentence the words 'even if it was detained and handed over by the customs office in accordance to § 33a(1)', in the fourth sentence, the words 'shall obtain themselves' are replaced by 'shall obtain itself' and in the last sentence the words 'the competent authority must' are replaced by 'the Inspection must'.
13. In § 34f(2), the last sentence is deleted.

## PART SIXTY-FIVE

### **Amendment to the Viticulture and Wine Production Act**

#### Article LXXII

§ 38 of Act No 321/2004 on viticulture and wine production and amending certain related acts (the Viticulture and Wine Production Act) as amended by Act No 256/2011 and Act No 18/2012, including the heading, is deleted.

## PART SIXTY-SIX

### **Amendment to the Act on the review of economic management of autonomous territorial units and voluntary unions of municipalities.**

#### Article LXXIII

At the end of § 15(2) of Act No 420/2004 on the review of economic management of autonomous territorial units and voluntary associations of municipalities, as amended by Act No 64/2014 and Act No 183/2017, the words 'with the exception of the Ministry of Finance' are added.

## PART SIXTY-SEVEN

### **Amendment to the Act on employment**

#### Article LXXIV

Act No 435/2004 on employment, as amended by Act No 168/2005, Act No 202/2005, Act No 253/2005, Act No 350/2005, Act No 382/2005, Act No 413/2005, Act No 428/2005, Act No 444/2005, Act No 495/2005, Act No 109/2006, Act No 112/2006, Act No 115/2006, Act No 161/2006, Act No 165/2006, Act No 214/2006, Act No 264/2006, Act No 159/2007,

Act No 181/2007, Act No 213/2007, Act No 261/2007, Act No 362/2007, Act No 379/2007, Act No 57/2008, Act No 124/2008, Act No 129/2008, Act No 306/2008, Act No 382/2008, Act No 479/2008, Act No 158/2009, Act No 223/2009, Act No 227/2009, Act No 281/2009, Act No 326/2009, Act No 149/2010, Act No 347/2010, Act No 427/2010, Act No 73/2011, Act No 364/2011, Act No 365/2011, Act No 367/2011, Act No 375/2011, Act No 420/2011, Act No 470/2011, Act No 1/2012, Act No 401/2012, Act No 437/2012, Act No 505/2012, Act No 303/2013, Act No 306/2013, Act No 64/2014, Act No 101/2014, Act No 136/2014, Act No 219/2014, Act No 250/2014, Act No 84/2015, Act No 131/2015, Act No 203/2015, Act No 317/2015, Act No 314/2015, Act No 88/2016, Act No 137/2016, Act No 190/2016, Act No 24/2017, Act No 93/2017, Act No 183/2017, Act No 205/2017, Act No 206/2017, Act No 222/2017, Act No 327/2017, Act No 176/2019, Act No 210/2019, Act No 277/2019, Act No 365/2019, Act No 33/2020, Act No 161/2020, Act No 285/2020, Act No 388/2020, Act No 248/2021, Act No 261/2021, Act No 274/2021, Act No 216/2022, Act No 75/2023, Act No 125/2023, Act No 173/2023, Act No 349/2023, Act No 408/2023, Act No 412/2023, Act No 418/2023. and Act No.../2024, is amended as follows:

1. At the end of § 55(3), the following sentences are added: 'This decision may be issued no later than 5 years after the date on which this benefit was not due at all or in the amount granted. This deadline does not apply to the possibility on issuing a further decision in the same case.'
2. In § 55, paragraph (4) is deleted.
3. At the end of § 56(3), the following sentences are added: 'This decision may be issued no later than 5 years after the date on which the benefit was granted. This deadline does not apply to the possibility on issuing a further decision in the same case.'
4. In § 56, paragraph (4) is deleted.
5. In § 78e(5), the last sentence is replaced by the sentences 'This decision may be issued no later than 5 years after the date on which the contribution was provided to the employer. This deadline shall not apply to the possibility of issuing a further decision in the same case.'
6. In § 125, the words ', to the extent stipulated in § 126(4) also the customs offices' are deleted.
7. In § 126(4), the first sentences, second and last sentences and the words 'pursuant to the first and second sentences' and the words 'to customs offices' are deleted.
8. In § 126, paragraph (7) is added, which reads:

'(7) The customs office shall, in cooperation with public authorities, carry out assistance, which, for the purposes of this Act, means support provided to the employment inspectorate

authority at its request and to the extent necessary for the exercise of its competence under this Act in the form of

- a) cooperation during inspection;
- b) protection of persons and property in the place where the inspection activity is carried out;
- c) compliance with public order in the place where the inspection activity is carried out.'

9. In § 147a(2), the words 'in customs offices or' are deleted and the words 'the head of the competent customs office or' are deleted.

## Article LXXV

### **Transitional provisions**

1. In the case of entitlement that arose before the effective date of this Act, the deadline for lapse of entitlement to reimbursement of unemployment benefits and retraining benefits or instalments thereof pursuant to § 55(4) of Act No 435/2004, as amended prior to the effective date of this Act, shall also apply after the effective date of this Act.
2. In the case of entitlement that arose before the effective date of this Act, the deadline for lapse of entitlement to reimbursement of unemployment benefits and retraining benefits pursuant to § 56(3) of Act No 435/2004, as amended prior to the effective date of this Act, shall also apply after the effective date of this Act.
3. In the case of entitlement that arose before the effective date of this Act, the deadline for lapse of entitlement to reimbursement of benefits or benefits per calendar month pursuant to § 78e(5) of Act No 435/2004, as amended prior to the effective date of this Act, shall also apply after the effective date of this Act.

## PART SIXTY-EIGHT

### **Amendment to the Code of Administrative Procedure**

## Article LXXVI

Act No 500/2004, Code of Administrative Procedure, as amended by Act No 413/2005, Act No 384/2008, Act No 7/2009, Act No 227/2009, Act No 167/2012, Act No 303/2013, Act No 250/2014, Act No 243/2016, Act No 298/2016, Act No 183/2017, Act No 225/2017, Act No 176/2018, Act No 12/2020 and Act No 403/2020, is amended as follows:

1. In § 62(4), the first sentence including footnote 27 and the second sentence are deleted.
2. In § 79(7), the first and last sentences are deleted.
3. § 106, including heading, reads as follows:

'§ 106

### **Shared administration**

- (1) For the administration of a monetary payment the procedure for the administration of taxes applies regardless of whether this monetary performance is a revenue of the public budget under the Tax Code.

(2) The administration of a monetary payment in lieu of the administrative authority that imposed that payment is carried out by the general tax administrator.

(3) The administration of a monetary payment imposed by a self-governing territorial unit shall be carried out by the municipal office or regional office of this self-governing territorial unit. At the request of the municipal office or a regional office, the general tax administrator administers or enforces the monetary payment.

(4) The administrative authority that imposed the monetary payment shall administer the monetary payment of these funds in the case of

- a) a coercive fine when carrying out enforcement by imposing coercive fines;
- b) the costs of proceedings under this Act;
- c) a procedural penalty pursuant to this Act, or
- (d) a monetary payment which is not a revenue of the public budget pursuant to the Tax Code.

(5) At the request of the administrative authority that imposed the monetary payment pursuant to paragraph (4)(a), (b) or (c), the general tax administrator administers or enforces this monetary payment.

(6) Where the monetary payment is administered by the general tax administrator and this monetary payment is imposed on the spot, the payment on the spot shall be received by the administrative authority that imposed the monetary payment and shall remit it to the general tax administrator.'

4. In § 129(2), the first sentence is deleted.

## PART SIXTY-NINE

### **Amendment to the Act implementing the European Communities regime for the control of exports, transfer, brokering and transit of dual-use items**

#### Article LXXVII

Act No 594/2004 implementing the European Communities regime for the control of exports, transfer, brokering and transit of dual-use items, as amended by Act No 343/2010, Act No 281/2009, Act No 243/2016, Act No 183/2017 and Act No 383/2022, is amended as follows:

1. The title of the Act reads as follows:

**implementing the European Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items**.

CELEX 32021R0821

2. In the introductory part of § 1(1), the words 'European Communities<sup>(1)</sup> (hereinafter "Council Regulation")' are replaced by the words 'European Union<sup>(1)</sup> from the area of foreign trade in dual-use items (hereinafter "Regulation of the European Parliament and of the Council")'.

Footnote 1 reads:

<sup>1)</sup> Regulation (EU) 2021/821 of the European Parliament and of the Council of 20 May 2021 setting up a Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual-use items, as amended.'

CELEX 32021R0821

3. In § 1(2)(a), the words 'concerning certain military end-uses<sup>43)</sup>' are deleted.

Footnote 43 is deleted.

CELEX 32021R0821

4. In § 2(1), the words 'and the authorities of the Customs Administration of the Czech Republic' are inserted after the words '(hereinafter the "Ministry")' and the words 'European Community rules governing the control of exports, transfer, brokering and transit of dual-use items<sup>1)</sup>' are replaced by 'Regulation of the European Parliament and of the Council and other provisions of the European Union relating to external trade in dual-use items<sup>47)</sup>'.

Footnote 47 reads as follows:

<sup>47)</sup> For example, Council Regulation (EC) No 765/2006 of 18 May 2006 concerning restrictive measures against President Lukashenko and certain officials of Belarus, as amended, Council Regulation (EU) No 267/2012 of 23 March 2012 concerning restrictive measures against Iran and repealing Regulation (EU) No 961/2010, as amended, Council Regulation (EU) No 833/2014 of 31 July 2014 concerning restrictive measures in view of Russia's actions destabilising the situation in Ukraine, as amended.'

CELEX 32021R0821

5. § 2(2) reads as follows:

'(2) The Ministry

- a) grants authorisation pursuant to Article 3, 6(1) and (3), Article 8(1) or Article 11(1) of the Regulation of the European Parliament and of the Council;
- b) informs whether an authorisation is required pursuant to Article 4(1), Article 5(1), Article 6(1) and (3), Article 8(1) and (4), Article 9(1) or Article 10(1) of a Regulation of the European Parliament and of the Council;
- c) decides whether an authorisation is required pursuant to Article 4(2), Article 5(2), Article 6(2), Article 7(2) and Article 8(2) of the Regulation of the European Parliament and of the Council;
- d) decides on the prohibition of transit pursuant to Article 7(1) of the Regulation of the European Parliament and of the Council;
- e) cooperates with the competent authorities of the Czech Republic;
- f) cooperates with the competent authorities of the European Union and of the Member States of the European Union pursuant to Article 4(4), Article 5(4), Article 9(2), Article 10(2), Article 11(5), Article 12(6), Article 14, Article 16(1), (2), (3) and (5), Article 23(1) or (2), Article 26(3) of the Regulation of the European Parliament and of the Council;
- g) cooperates with the international institutions and authorities of other States responsible for carrying out the control of exports, transfer, brokering and transit of dual-use items;
- h) is authorised to provide information within the scope of this Act to the authorities referred to in subparagraphs (e) to (g) and to the authorities referred to in § 20;

i) provides and communicates information intended for persons referred to in § 1(1) and (2).’.

CELEX 32021R0821

6. In § 3(1)(a), the word ‘of the Council<sup>5</sup>’ is replaced by the words ‘of the European Parliament and of the Council’.

Footnote 5 is deleted.

CELEX 32021R0821

7. In § 3(1)(b), the words ‘by Council Regulation<sup>6</sup>’ are replaced by ‘Article 4(1), Article 5(1), Article 9(1) or Article 10(1) of Regulation of the European Parliament and of the Council’.

Footnote 6 is deleted.

CELEX 32021R0821

8. In §3(1)(c), the words ‘by Council Regulation<sup>7</sup>’ are replaced by ‘Article 4(2), Article 5(2), Article 6(2) or Article 7(2) of Regulation of the European Parliament and of the Council’.

Footnote 7 is deleted.

CELEX 32021R0821

9. In § 3(1)(e), after the words ‘pursuant to § 12, the words ‘Article 8(1), (2) or (4) of Regulation of the Council of the European Parliament and of the Council’ are inserted.

Footnote 10 is deleted, including references thereto.

CELEX 32021R0821

10. In § 3(2), § 10(4), § 13(2), (4) and (5), § 17, § 18 and in § 20, the word ‘Communities; are replaced by ‘European Union’.

CELEX 32021R0821

11. In § 3(2), the words ‘by Council Regulation’ are replaced by the words ‘Article 11 of the Regulation of the European Parliament and of the Council’.

CELEX 32021R0821

12. In § 3, paragraphs (3) and (4) read as follows:

‘(3) An authorisation to provide brokering services related to dual-use items (hereinafter ‘authorisation to provide brokering services’) is required if

- a) provided for in Article 6(1) and (3) of the Regulation of the European Parliament and of the Council;
- b) if the Ministry so decidec in accordance with Article 6(2) of the Regulation of the Council of the European Parliament and of the Council; at the same time the Ministry shall decide on the form of an authorisation for the export concerned [§ 7(1)].

(4) Authorisation of the Ministry for transit of dual-use items is required if the Ministry has decided in this respect in accordance with Article 7 of the Regulation of the European Parliament and of the Council.’.

Footnote 44 is deleted.

CELEX 32021R0821

**13.** In § 4(a), the word ‘Communities’ is replaced by ‘European Union pursuant to Article 12(1)(d) of the Regulation of the European Parliament and of the Council’.

CELEX 32021R0821

**14.** At the end of § 4, the words ‘pursuant to Article 12(1)(c) of the Regulation of the European Parliament and of the Council’ are added.

CELEX 32021R0821

**15.** In § 7(1), the following words are added at the end of the first sentence: ‘pursuant to Article 12(2) of the Regulation of the European Parliament and of the Council’.

CELEX 32021R0821

**16.** In § 7(1), the following sentence is inserted after the first sentence: ‘For the provision of brokering services, the Ministry grants authorisation to provide brokering services pursuant to Article 13(2) of the Regulation of the European Parliament and of the Council’.

CELEX 32021R0821

**17.** In the third sentence of § 7(1), the word ‘or’ is deleted and after the words ‘global export authorisation’ the following words are inserted: ‘or authorisation to provide brokering services’.

CELEX 32021R0821

**18.** In § 9, § 13, § 13b(1)(b), § 16 to 18, § 20 and § 23, the words ‘of the Council’ are replaced by ‘of the European Parliament and of the Council’.

CELEX 32021R0821

**19.** In § 9(2)(a), after the words ‘(1) to (4) and’, the words ‘Article 15’ are inserted.

CELEX 32021R0821

**20.** In § 9(2)(e) and (3)(e), after the words ‘military end-use’, the words ‘which is contrary to foreign political or security interests of the Czech Republic or for use related to human rights violations’ are inserted.

CELEX 32021R0821

21. In § 9(3)(a), after the words '(1) to (3) and', the words 'Article 15' are inserted.

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22. In § 10(4), the word 'authority' is replaced by 'office'.

23. § 10(5) reads as follows:

'(5) A decision not to grant an individual export authorisation pursuant to § 9(2)(d) or (e), a decision not to grant a global export authorisation pursuant to § 9(2)(d) or (e), a decision not to grant an authorisation to provide brokering services pursuant to § 9(3)(d) or (e), a decision to revoke an individual export authorisation pursuant to paragraph (3), a decision to revoke a global export authorisation pursuant to paragraph (3) and a decision to revoke an authorisation to provide brokering services pursuant to paragraph (3) is excluded from judicial review.'

24. In § 12(1), after the words 'authorisation' the words 'pursuant to Article 8 of the Regulation of the European Parliament and of the Council under the conditions laid down in Article 13 of the Regulation of the European Parliament and of the Council' are inserted.

CELEX 32021R0821

25. In § 12, paragraphs (2), (4) and (6) are deleted.

Paragraphs (3) and (5) are renumbered as paragraphs (2) and (3).

CELEX 32021R0821

26. In § 12(2), the words 'pursuant to paragraph (1)' and the words 'of this Act' are deleted.

27. In the heading of § 13, the word '**Communities**' is replaced by '**European Union**'.

CELEX 32021R0821

28. In § 13(1)(a), the word 'Communities' is replaced by 'European Union'.

CELEX 32021R0821

29. In § 13(1)(c), the word 'Union' is replaced by 'Union<sup>48)</sup>'.

Footnote 48 reads as follows:

<sup>48)</sup> Article 60(2) of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, as amended.'

CELEX 32021R0821

30. § 13a, including its heading, reads as follows:

'§ 13a

Detention

(1) If, during export of dual-use items or transit of non-European Union dual-use items, there are reasonable grounds to suspect that such items are or may be intended for use pursuant to Article 4(1) of the Regulation of the European Parliament and of the Council or for uses related to human rights violations, the customs office shall not release them under the proposed customs procedure and shall detain them in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic and shall immediately notify the Ministry thereof.

(2) If the customs office becomes aware, in the exercise of its other competence, of facts suggesting that dual-use items are or may be intended for use pursuant to Article 4(1) of the Regulation of the European Parliament and of the Council, or for uses related to human rights violations, they shall detain those goods in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic, where this is possible in view of their nature, and shall immediately inform the Ministry.

(3) If the customs office leaves the dual-use items in the possession of the person from whom the dual-use items have been detained and that person handles them contrary to the procedure laid down in the Act governing the Customs Administration of the Czech Republic, the legal act by which this prohibition on handling was breached, shall be null and void.

(4) The customs office shall also return detained dual-use items, unless the Ministry notifies within 15 days that it will issue a transit prohibition. The customs office shall release the goods under the export customs procedure if other conditions for release are fulfilled.

(5) The customs office shall also return detained dual-use items, unless the Ministry notifies within 15 days that the goods detained pursuant to paragraph (2) are in breach of this Act.'

Footnote 45 is deleted.

CELEX 32021R0821

**31.** The following heading is inserted after the designation § 13b: 'Transit'.

CELEX 32021R0821

**32.** In § 13b(1)(a), the words 'of the Council<sup>46</sup>' are replaced by 'of the European Parliament and of the Council'.

Footnote 46 is deleted.

CELEX 32021R0821

**33.** In § 13b(1)(b), the word 'Communities<sup>45</sup>' is replaced by 'European Union' and the words 'for military end-use in countries referred to in Article 4(2) of the Council Regulation' are replaced by 'for uses related to human rights violations'.

CELEX 32021R0821

**34.** In § 13b(3), the words 'to the customs authority that secured' are replaced by 'to the customs office that detained'.

CELEX 32021R0821

35. § 13b(4), including footnote 49, reads as follows:

'(4) If the Ministry decides to prohibit a transit, and within 20 days of the entry into force of the decision prohibiting the transit, no application for placing dual-use items under another customs procedure other than the external transit procedure or storage in a free zone is made, the customs office that detained the goods pursuant to § 13a shall take action pursuant to directly applicable European Union legislation.<sup>49)</sup>

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<sup>49)</sup> Article 198 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, as amended.'

CELEX 32021R0821

36. § 13b(5) is deleted.

37. § 14(5)(a) is deleted.

Subparagraphs (b) to (d) become subparagraphs (a) to (c).

38. At the end of § 14(5)(a), a reference to footnote 22 is added.

39. In § 14(6)(e), after the words 'military end-use, the words ' that is contrary to the foreign political or security interests of the Czech Republic' are added.

40. In § 16(1), the words 'carried out by customs authorities' are replaced by 'during import, export or transit of dual-use items, the customs office shall carry out the procedure pursuant to customs regulations'.

CELEX 32021R0821

41. In § 16, paragraphs (2) to (4) are deleted.

Paragraphs (5) and (6) are renumbered as paragraphs (2) and (3).

CELEX 32021R0821

42. In § 16(2), the last sentence is deleted.

43. In the introductory part of § 16(3), the words 'shall suspend the customs procedure' are replaced by 'shall not release the goods to the declared customs regime', after the words 'in the manner' the words 'in accordance with this Act' are inserted, and after the word 'export' the words 'or transit' are inserted.

CELEX 32021R0821

44. In § 16(3)(a), after the words 'granting' the words 'an export' are inserted'.

CELEX 32021R0821

45. In § 16(3)(b), after the words 'granted' the words 'an export' are inserted.

CELEX 32021R0821

46. In § 16(3), at the end of subparagraph (c), the full stop is replaced by a comma and the following subparagraph (d) is added:

'd) there is suspicion that the goods exported are dual-use items for which no authorisation has been issued pursuant to this Act.'.

CELEX 32021R0821

47. In § 16(3), the text '§10' is replaced by 'this Act' and the words 'a licence has been issued' are replaced by 'an authorisation has been issued'.

CELEX 32021R0821

48. In § 17(1)(b), the words 'from the Communities' are replaced by 'from the European Union'.

CELEX 32021R0821

49. In § 18, at the end of paragraph (1), the full stop is replaced by a comma and the following subparagraphs (j) and (k) are added:

'j) transits dual-use items the transit of which was subsequently prohibited pursuant to § 13b; or

'k) is involved in the removal of dual-use items from customs supervision in contravention of a customs regulation.'.

CELEX 32021R0821

50. In § 18(2), after the text 'f)' the words 'j) and k)' are inserted.

CELEX 32021R0821

51. In § 19, paragraph (4) is deleted.

Paragraph (5) is renumbered as paragraph (4).

52. In § 20(2), the last sentence is replaced by the sentence 'The General Directorate of Customs shall, to the extent necessary for the exercise of the Ministry's competence under this Act, provide the Ministry with the information identified by the customs office in the exercise of its competence under this Act. The disclosure of information by the General Directorate of Customs is not a breach of confidentiality under the Tax Code.'

53. In § 21, the last sentence is deleted.

54. Footnotes 8, 10 and 40 to 42 are deleted, including references to footnotes.

**PART SEVENTY**  
**Amendment of the Act on electronic communications**

**Article LXXVIII**

In § 108 of Act No. 127/2005 on electronic communications and amending certain related acts (the Electronic Communications Act), as amended by Act No 124/2008, Act No 177/2008, Act No 189/2008, Act No 227/2009, Act No 153/2010, Act No 341/2011, Act No 420/2011, Act No 468/2011, Act No 258/2014, Act No 194/2017, Act No 225/2017, Act No 374/2021, Act No 152/2023 and Act No 202/2023, at the end of the text of paragraph (3) the following is added: ‘and collects and enforces the monetary payments which it has imposed pursuant to these regulations and which are a revenue of the State budget or of the radio telecommunications account’.

**PART SEVENTY-ONE**

**Amendment to the Act on the control of trade in products whose possession is restricted in the Czech Republic for security reasons**

**Article LXXIX**

Act No 228/2005 on the control of trade in products whose possession is restricted in the Czech Republic for security reasons and amending certain acts, as amended by Act No 378/2007, Act No 227/2009, Act No 18/2012, Act No 281/2013, Act No 243/2016, Act No 183/2017 and Act No 383/2022, is amended as follows:

**1.** § 1(1)(b) reads as follows:

‘b) during their importation, which is the release of goods for free circulation including re-importation, inward processing, end-use, temporary use, customs or free zone warehousing, from a territory of a state other than a Member State of the European Union into the territory of the Czech Republic (hereinafter ‘import’); or’.

**2.** The heading of § 10 reads as follows: ‘**Control by the customs office**’

**3.** In § 10(1), the words ‘authorities supervise’ are replaced by ‘the Office controls’ and the words ‘trade in stipulated products and designated products’ are replaced by ‘import and transport of stipulated products and export of designated products’.

**4.** § 10(2) reads as follows:

‘(2) The customs office shall enter on the original of the authorisation or the original export authorisation the essential details of the facts relating to its use; the entries in those authorisations shall include the date of the entry and an indication unambiguously identifying the person who made the entry.’.

Footnote 11 is deleted.

**5.** In § 10, paragraph (3) is deleted.

Paragraph (4) is renumbered as paragraph (3).

6. In § 10(3), the words ‘trade in stipulated products or designated products’ are deleted and the words ‘proceeds pursuant to §§ 11a to 11c and §§ 14 to 16’ are replaced by ‘shall not release it to the requested customs procedure’.

7. § 11 reads as follows:

‘§ 11

During transport, import or export, stipulated products and designated products must be accompanied by the original authorisation in the case of transport or import, or by the original export authorisation in the case of export. These authorisations must be presented by the holder to the customs office.’.

8. § 11a, including the heading, reads as follows:

'§ 11a

**Detention of stipulated products and designated products**

(1) The customs office shall, in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic, detain stipulated products or designated products if there are reasonable grounds to suspect that the import of stipulated products or the export of designated products is not carried out in accordance with this Act or directly applicable European Union legislation governing trafficking in firearms and ammunition.<sup>(3)</sup> in the case of designated products or with specific legislation or with the conditions laid down in the authorisation or export authorisation.

(2) Where the customs office establishes, in the exercise of its other competence, facts from which it may be presumed that the transport of stipulated products is not carried out in accordance with this Act or directly applicable European Union legislation governing trafficking in firearms and ammunition<sup>(3)</sup> in the case of designated products or with special legislation or with conditions laid down in the authorisation or export authorisation, it shall seize stipulated products in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic.

(3) If it leaves stipulated products or designated products in the possession of a person from whom the stipulated products or designated products were seized and that person handles them contrary to the procedure laid down in the Act governing the Customs Administration of the Czech Republic, then the legal act, by which this prohibition of handling was breached, is null and void.’.

Footnote 16 is deleted.

9. § 11b is deleted.

10. § 11c reads as follows:

'§ 11c

The customs office shall return detained stipulated products or designated products if

they are not required for further proceedings under this Act.’.

11. In § 14(1)(g) and § 15(1)(g), the text ‘§ 10(2)’ is replaced by ‘§ 11, or’.
12. In § 14(1) and § 15(1), subparagraph (h) is deleted.  
Subparagraph (i) becomes subparagraph (h).
13. In § 14(2)(b) and § 15(2)(b), the text ‘i’ is replaced by ‘h’.
14. In § 14(2), at the end of subparagraph (b) and in § 15(2), at the end of subparagraph (b), the comma is replaced by a full stop and subparagraph (c) is deleted.

## PART SEVENTY-TWO

### **Amendment to the Act on the Implementation of International Sanctions**

#### Article LXXX

Act No 69/2006 on the implementation of international sanctions, as amended by Act No 227/2009, Act No 281/2009, Act No 139/2011, Act No 167/2012, Act No 399/2012, Act No 377/2015, Act No 298/2016, Act No 368/2016, Act No 183/2017, Act No 261/2021 and Act No 240/2022, is amended as follows:

1. In § 13a(1), the words ‘may, irrespective of the rights of third parties, detain’, shall be replaced by ‘shall detain in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic’ and the last sentence is deleted.
2. In § 13a, paragraph (2) is deleted.

Paragraphs (3) to (6) are renumbered as paragraphs (2) to (5).

3. § 13a(3) reads as follows:

‘(3) A Customs Administration Body of the Czech Republic shall return detained property if

- a) the Office has decided that the property is not subject to international sanctions pursuant to § 12(1)(h); and
- b) the conditions for returning the item under the Act governing the Customs Administration of the Czech Republic are fulfilled.’.

## PART SEVENTY-THREE

### **Amendment to the Act on social services**

#### Article LXXXI

Act No 108/2006 on social services, as amended by Act No 261/2007, Act No 206/2009, Act No 347/2010, Act No 364/2011, Act No 366/2011, Act No 420/2011, Act No 331/2012, Act No 254/2014, Act No 47/2019 and Act No.../2024, is amended as follows:

1. In § 22, paragraph (2) is deleted.

Paragraphs (3) to (6) are renumbered as paragraphs (2) to (5).

2. In the first sentence of § 22(2), the words ‘paragraphs (1) and (2)’ are replaced by ‘paragraph (1)’ and after the first sentence the following sentences are added: ‘This decision may be issued no later than 5 years after the date on which the allowance was paid. This deadline shall not apply to the possibility of issuing a further decision in the same matter.’ and in the last sentence the words ‘on allowance’ are inserted after ‘Overpayments’.
3. In § 22(3), the words ‘of allowance’ are inserted after ‘to return the overpayment’ and the number ‘100’ is replaced by ‘300’.

## Article LXXXII

### **Transitional provision**

The deadline for lapse of entitlement to return an overpayment pursuant to § 22(2) of Act No 108/2006, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.

## PART SEVENTY-FOUR

### **Amendment to the Act on assistance in material need**

## Article LXXXIII

Act No 111/2006 on assistance in material need, as amended by Act No. 261/2007, Act No 329/2011, Act No 364/2011, Act No 366/2011 and Act No.../2024, is amended as follows:

1. In § 51(5), the words ‘on benefit’ are inserted after ‘return an overpayment’ and ‘100’ is replaced by ‘300’.
2. In § 51(6), the words ‘pays or last paid’ are replaced by ‘paid’ and the following sentences are added at the end of the paragraph: ‘This decision may be issued no later than 5 years after the date on which the benefit was paid. This deadline does not apply to the possibility on issuing a further decision in the same case.’.
3. In § 51, paragraph (7) is deleted.

## Article LXXXIV

### **Transitional provision**

The deadline for the lapse of the entitlement of the benefit or part thereof to be returned pursuant to § 51(7) of Act No 111/2006, as amended prior to the effective date of this Act, shall also apply from the effective date of this Act in the case of an entitlement that arose prior to the effective date of this Act.

## PART SEVENTY-FIVE

### **Amendment to the Act on conflict of interest**

## Article LXXXV

In § 25 of Act No 159/2006 on conflict of interest, as amended by Act No 216/2008, Act No 281/2009, Act No 183/2017 and Act No 253/2023, at the end of paragraph (2), the following words are added: ‘, with the exception of the Office for Personal Data Protection’.

## PART SEVENTY-SIX

### **Amendment to the Sickness Insurance Act**

## Article LXXXVI

In § 142 of Act No 187/2006 on sickness insurance, as amended by Act No 303/2013, Act No 344/2013, Act No 183/2017, Act No 277/2019, Act No 261/2021, Act No 417/2021, Act No 321/2023, Act No 349/2023 and Act No 412/2023, at the end of paragraph (10), the following is added: ‘with the exception of the Ministry of the Interior, the Ministry of Justice and the Ministry of Defence’.

## PART SEVENTY-SEVEN

### **Amendment to the Fuels Act**

## Article LXXXVII

Act No 311/2006 on fuel and fuel stations and amending certain related acts (the Fuel Act) as amended by Act No 575/2006, Act No 107/2007, Act No 227/2009, Act No 281/2009, Act No 91/2011, Act No 18/2012, Act No 234/2013, Act No 130/2014, Act No 157/2015, Act No 152/2017, Act No 48/2020, Act No 284/2021 and Act No 382/2021, is amended as follows:

1. In § 7, at the end of paragraph (3), the following sentence is added: ‘In exercising inspection competence under this Act, the authorities of the Customs Administration of the Czech Republic shall proceed in accordance with the Tax Code.’.
  
2. § 10(2) reads as follows:  
“(2) The Czech Trade Inspectorate collects fines it has imposed.”.

**PART SEVENTY-EIGHT**  
**Amendment to the Pharmaceuticals Act**

Article LXXXVIII

In § 101 of Act No 378/2007 on pharmaceuticals and amending certain related acts (the Pharmaceuticals Act), as amended by Act No 70/2013, Act No 66/2017 and Act No 314/2022, after paragraph (2), the following new paragraph (3), together with a footnote 128, is added:

‘(3) If, in the exercise of its other competence, an authority of the Customs Administration of the Czech Republic finds evidence that a medicinal product is subject to an infringement of an obligation under this Act, it shall detain the medicinal product, including packaging, accompanying documentation or also the means of transport in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic.<sup>128)</sup> The authority of the Customs Administration of the Czech Republic shall hand over the detained medicinal product, including packaging and accompanying documentation, to the Institute or Veterinary Institute without undue delay from the moment when it notifies the Institute or the Veterinary Institute of the detention and the Institute or the Veterinary Institute accepts it without undue delay; the procedure pursuant to § 11k(2) of the Act governing the Customs Administration of the Czech Republic<sup>128)</sup> does not apply. When accepting a detained medicinal product in accordance with the first and second sentences, the Institute or the Veterinary Institute shall proceed mutatis mutandis pursuant to paragraph (6) (e).

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<sup>128)</sup> Act No 17/2012 on the Customs Administration of the Czech Republic, as amended.’.

Paragraphs (3) to (12) are renumbered as (4) to (13).

PART SEVENTY-NINE

**Amendment to the Act on foreign trade in goods that could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment**

Article LXXXIX

Act No 38/2008 on foreign trade in goods that could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment, as amended by Act No 281/2009, Act No 183/2017, Act No 90/2018 and Act No 383/2022, is amended as follows:

1. In § 8, the existing text becomes paragraph (1) and the following paragraph (2) is added:

‘(2) The customs office shall detain goods in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic if there is reasonable suspicion that the goods in question are goods which could be used for capital punishment, torture or other cruel, inhuman or degrading treatment or punishment under the Regulation.’.

2. § 9(2) reads as follows:

‘(2) The General Directorate of Customs shall provide the Ministry, to the extent necessary for the exercise of the Ministry's competence under this Act, with information identified by the Customs Authority in the exercise of its competence under this Act.’.

3. In § 9(3), the words ‘or transit’ are deleted and the following sentence is added at the end of the paragraph: ‘The provision of information by the General Directorate of Customs pursuant to paragraph (2) shall not constitute a breach of confidentiality under the Tax Code.’.

4. In § 12, paragraph (2) is deleted.

Paragraph (3) is renumbered as paragraph (2).

## PART EIGHTY

### **Amendment to the Act on prevention and remedying environmental damage**

#### Article XC

In § 20(2) of Act No 167/2008 on the prevention and remedying environmental damage and amending certain acts, as amended by Act No 281/2009, Act No 250/2014 and Act No 183/2017, the first sentence is deleted.

## PART EIGHTY-ONE

### **Amendment to the Act on selected measures against legitimisation of proceeds of crime and financing of terrorism**

#### Article XCI

Act No 253/2008 on selected measures against legitimisation of proceeds of crime and financing of terrorism, as amended by Act No.../2024, is amended as follows:

1. In the introductory part of § 42a(1), the words ‘may, irrespective of the rights of third parties, to detain’, be replaced by ‘ shall detain’.
2. In § 42a(2), the word ‘customs’ is deleted, the words ‘governing the Customs Administration of the Czech Republic’ are inserted after the word ‘Act’ and the following sentence is added at the end of the paragraph: ‘The customs office shall not detain cash if this procedure could frustrate or jeopardise investigations into suspicious trade or ongoing criminal proceedings.’.

## PART EIGHTY-TWO

### **Amendment of the Act on the Police of the Czech Republic**

#### Article XCII

Act No 273/2008, on the Police of the Czech Republicas amended by Act No 374/2021 and Act No 418/2021, is amended as follows:

1. In § 42a(1), the words ‘this fine was’ is added at the end of the text in the introductory part of the provision.

2. In § 42a(1), subparagraphs (a) and (b) read as follows:
  - ‘a) imposed by the customs office, or
  - b) forwarded to the general tax administrator for payment administration.’.
3. In § 42a, at the end of paragraph (2), the following sentence is added: ‘For the purposes of this Act, a motor vehicle shall also mean a trailer.’.

**PART EIGHTY-THREE**  
**Amendment to the Tax Code**

Article XCIII

Act No 280/2009, the Tax Code, as amended by Act No 30/2011, Act No 458/2011, Act No 167/2012, Senate Statutory Measure No 344/2013, Act No 267/2014, Act No 375/2015, Act No 298/2016, Act No 368/2016, Act No 170/2017, Act No 94/2018, Act No 80/2019, Act No 111/2019, Act No 337/2019, Act No 283/2020, Act No 527/2020, Act No 366/2022 and Act No 349/2023, is amended as follows:

1. § 10(3) reads as follows:

‘(3) The tax administration is competent to act as creditor, debtor, aggrieved party or in a capacity similar to them in matters related to tax administration, and to this extent it also has procedural capacity.’.

Footnote 1 is deleted.
2. The following words are added at the end of the text of § 39(3): ‘; this does not apply if the document is delivered abroad’.
3. In § 47, paragraph (7) is added, which reads as follows:

‘(7) If, when delivering a consignment to a foreign country, it is possible to prove the delivery of the consignment by means of a certificate under the legislation of that country, the consignment shall be deemed to have been delivered in an appropriate manner under this Act.’.
4. In § 49(1)(i), the word ‘, or’ is replaced by a comma.
5. At the end of § 49(1), the full stop is replaced by ‘, or’ and the following subparagraph (c) is added:

‘c) a person to whom cannot be demonstrably delivered at the address of their residence or registered office abroad.’.
6. In § 53(1)(f), the word ‘general’ is replaced by ‘public’.

7. In § 53(2)(a), the words ‘and fees relating to infringement of an obligation in the administration of taxes’ are replaced by ‘, fees and foreign currency’.
8. In § 53(2)(c), the word ‘damaging’ is replaced by ‘damage’ and the words ‘European Communities’ is replaced by ‘European Union’.
9. In § 53(2)(d), the words ‘and expulsion’ are inserted after the word ‘decision’.
10. In § 53(2)(e), the words ‘an offence of uttering counterfeit or altered money’ are replaced by ‘certain offences against currency and means of payment, an offence of’, the word ‘alteration’ is replaced by ‘altering’ and the comma after ‘document’ is replaced by ‘and an offence of’.
11. § 56(1)(b) reads as follows:
  - ‘b) the conditions under which a submission may be made electronically, namely
    1. the electronic address of its registrar, which may be an email address or other generally available electronic address, and what submissions can be made to each email address;
    2. the form of technical medium for data messages which it is able to accept;
    3. the format and data structure of the submission that it is able to accept
    4. the data structure of the form submission corresponding to the format and content structure of the submission;’.
12. In § 56, at the end of paragraph (2), the following sentence is added: ‘It is sufficient to publish the information pursuant to paragraph (1)(b)(3) and (4) in a manner allowing remote access.’.
13. In § 56, the following paragraphs (4) and (5) are added:
  - ‘(4) The tax administrator shall ensure the accessibility of the previously published information pursuant to paragraph (1) (b) and (c) in a manner allowing remote access for at least 10 years after its publication.
  - ‘(5) When determining the conditions under which submissions may be made electronically, the tax administrator shall, in particular, take into account cybersecurity requirements.’.
14. § 72(2) reads as follows:
  - ‘(2) The form submission must follow the defined content structure and can only be submitted
    - a) in a paper form, on a form issued by the Ministry of Finance or on a similar print output; or
    - b) electronically using remote access in a specified format and required data structure.’.
15. In § 72, paragraphs (4) and (5) read as follows:

‘(4) The Ministry of Finance shall lay down, by decree, the content structure of the form submission for each type of tax, by stipulating

- a) the details of the general particulars of this submission;
- b) the details of the data referred to in paragraph (3);
- c) the organisation of the general particulars of that submission and of the data requested; or
- d) a specimen for this submission.

‘(5) The Ministry of Finance may, by decree, lay down the format of the electronic form submission for each type of tax.’.

**16.** In § 72(6), the text ‘(c)’ is replaced by ‘(b)’.

**17.** In § 74(1)(d), the word ‘required’ is inserted after ‘format or’.

**18.** In § 75, the words ‘competent to conduct’ are deleted, the word ‘proceedings’ is replaced by ‘competent’ and the words ‘and informs the submitter thereof’ are deleted.

**19.** In § 75, the existing text becomes paragraph (1) and the following paragraph (2) is added:

‘(2) A non-competent tax administrator shall inform the submitter or the person who made the payment of the assignment in an appropriate manner if it considers that the processing of the submission or payment by the competent tax administration is not sufficient to fulfil the purpose of the notification.’.

**20.** In § 103(1), the words ‘cannot be appealed’ are replaced by ‘that cannot be subjected to due remedy’.

**21.** § 108(1)(a) reads as follows:

‘a) due remedy, which is  
1. an appeal;  
2. a review;  
3. an objection, if provided for by the Act;’.

**22.** § 108(1)(c) reads as follows:

‘c) means of supervision, which is  
1. an order to renew proceedings;  
2. an order to review a decision;  
3. other initiation of a review of a decision.’.

**23.** § 124a reads as follows:

‘§ 124a

(1) If the Supreme Administrative Court annuls a decision of a regional court on the basis

of which a new decision on the matter was issued by the tax administrator, the tax administrator's decision shall cease to have all legal effects on the date of legal force

- a) of a new decision of a regional court dismissing the action or changing the legal opinion from the annulled final decision of the regional court; or
- b) of a decision of the Supreme Administrative Court if it has itself ruled on the action at the same time as annulling the decision of the regional court.

(2) If the Supreme Administrative Court annuls a decision of a regional court annulling a decision of a tax administrator, that decision of the tax administrator shall resume all legal effects from the date on which the decision of the Supreme Administrative Court becomes final. If, in the meantime, a new decision in the case has been issued by the tax administrator on the basis of a decision of a regional court, the tax administrator's initial decision takes renewed effect from the date on which the new decision of the tax administration ceases to have legal effect pursuant to paragraph (1).’.

**24.** § 127(2) reads as follows:

‘(2) The notification of a change to registration data and a request for deregistration may only be made by a notification of a change in registration data.’.

**25.** In § 127(4), the words ‘registers or’ are deleted.

**26.** In § 146, at the end of of paragraph (2), the following sentence is added: ‘An advance payment on tax deduction shall be rounded up to the nearest whole koruna.’.

**27.** In § 147(3), the word ‘proceedings’ is replaced by ‘communication’ and at the end of the paragraph the words ‘or a written copy of this result, if notified’ is added.

**28.** In § 148, at the end of of paragraph (6), the following sentence is added: ‘The tax may be determined in this way even if the act was committed by a person other than the tax subject.’.

**29.** In the first sentence of § 150(6), the word ‘Amount’ is replaced by ‘Amount’, the word ‘paid’ is replaced by ‘paid’ and the words ‘is received and recorded’ are replaced by ‘may also be received and recorded’.

**30.** In § 152, paragraph (5) is added, which reads as follows:

‘(5) The order of payment of the tax shall be based on the situation on the date of payment.’.

**31.** In § 155b(4)(a), the word ‘material’ is inserted after the word ‘framework of’.

**32.** In § 155b(4), after subparagraph (a), the following subparagraph (b) is inserted:

‘b) the day after the deadline for refunding the refundable overpayment pursuant to subparagraph (a), where a refundable overpayment is made in respect of interest on tax incorrectly assessed’.

Subparagraph (b) is renumbered as subparagraph (c).

**33.** § 155b(6) reads as follows:

‘(6) Where the Act provides that a refundable overpayment is to be refunded without request, the tax administration shall not refund the refundable overpayment to the taxable person without request if

- a) the taxable person has not identified an account held with a payment service provider necessary for refund; or
- b) it is requested by the taxable person prior to refund; if the refundable overpayment is on record in a personal deposit account, the taxable person must indicate in the request to which personal tax account the refundable overpayment is to be transferred.’.

**34.** At the end of §159(4), the words ‘nor any other objection’ are added.

**35.** § 159(5), the last sentence is replaced by the sentence ‘The provisions excluding the exercise of remedies shall not apply to the objection.’.

**36.** In § 160(4)(f), the word ‘or’ is deleted.

**37.** At the end of § 160(4), the full stop is replaced by ‘, or’ and the following subparagraph (h) is added:

‘h) a restructuring procedure where the tax administrator has become a stakeholder.’.

**38.** In § 160(6), the word ‘of registry’ is replaced by ‘of list or register’.

**39.** In the first sentence of § 161(1), the word ‘a procedural’ is inserted after ‘To’.

**40.** In § 161(3), the word ‘a material’ is inserted after ‘To’ and the word ‘also’ is deleted.

**41.** § 162(5) reads as follows:

‘(5) Forwarding the data for the administration of a monetary payment within shared administration and a request by a public authority to a general tax administrator to administer the payment or recovery of funds within shared administration may only be made electronically in the format and structure determined and published by the tax administrator in a manner allowing remote access.’.

**42.** In § 162(6), the number ‘2’ is replaced by ‘1’.

**43.** The following § 162a is inserted after § 162:

'§ 162a

(1) In the event of the transfer of competence for the recovery of a monetary payment within shared administration, the competence to collect it shall also be transferred at the same time.

(2) Where a public authority requests a general tax administrator to administer payment or recovery of a monetary payment within shared administration, the competence to administer the payment or recovery of this monetary payment is also transferred. This request can not be withdrawn.

(3) A public authority that has lost its competence to administer the payment or recovery of a monetary payment within shared administration shall be required to reimburse to the competent tax authority the out-of-pocket expenses, interest paid by the tax administrator and the damages awarded, in so far as that public authority has caused them to arise.'

**44.** In § 163(3)(b), in point (5), the word 'procedural' is deleted and the words 'that may be paid on the spot on the basis of a simplified procedure' are added at the end of the point.

**45.** In the last sentence of § 170(4), the words 'public registers are kept' are replaced by 'a public list or register is kept' and the words 'public register' are replaced by 'this public list or register'.

**46.** In § 170(6), the word 'registry' is replaced by 'list or register'.

**47.** At the end of §§ 171(3), the following sentence is added: 'A request may also be issued to the guarantor after the expiry of the deadline for determination of the tax if the deadline for payment of the tax has not expired.'

**48.** In § 174, paragraph (7) is added, which reads:

'(7) If, during recovery, the amount of the advance tax payment due has not been paid by the time of determination of the tax, the tax administrator shall decide that an enforceable decision on determination of the tax becomes an enforceable instrument instead of the existing enforceable instrument(s), indicating at the same time the amount of the arrears for which recovery is to continue. The effects of the enforcement measures carried out shall be preserved to the extent determined by the new enforcement order.'

**49.** § 175(1) reads as follows:

'(1) A tax administrator can

- a) recover arrears by tax enforcement;
- b) request the general tax administrator to recover arrears that are revenue of the public budget pursuant to § 2(2)(a) to (d);
- c) secure recovery of arrears through a court enforcement officer;
- d) claim arrears in insolvency or other proceedings intended to lodge the claim; or
- e) register arrears in a public auction, which, for the purposes of tax administration, means an

auction under the Act governing public auctions or an auction conducted by a court or a court enforcement officer.’.

50. In § 175, paragraph (3) is deleted.
51. In §177(2), the following sentence is inserted after the first sentence: ‘A tax administrator, when performing tax enforcement, may not carry out acts in respect of which the Civil Procedure Code provides for them to be carried out by the court, unless otherwise stipulated by the Act.’.
52. At the end of § 178(4), the words ‘nor objection’ are added.
53. In § 181(2)(d), the words ‘if it affects’ is inserted after the word ‘or’.
54. In § 183, paragraph (4) is added, which reads as follows:

‘(4) Where a tax administrator requests recovery from the general tax administrator or a court enforcement officer, the enforcement costs hitherto incurred shall lapse on the date on which the request is made, with the exception of out-of-pocket expenses.’.
55. In § 184, paragraph (5) is deleted.
56. The following § 184a is inserted after § 184:

'§ 184a

(1) If tax enforcement cannot be carried out following the effects of the commencement of insolvency proceedings or the effects of an order to liquidate the estate, the tax administrator shall release the undistributed proceeds of the auction to the insolvency estate or to the liquidation estate immediately after the date of force of the decision by which, after deduction of enforcement costs, on this release was decided on

(2) The tax administrator shall issue a decision to release the proceeds of the auction without undue delay after the date on which the insolvency order or the decision ordering the liquidation of the estate takes effect; this decision is not subject to remedial measures.

(3) The decision to release the proceeds of the auction shall be delivered to the debtor, to the person who lodged the claim secured by the lien and to persons who, under the Insolvency Act or the Special Court Procedures Act, are entitled to dispose of the proceeds of the auction.’.
57. In § 185(3), the word ‘shall complete’ is replaced by ‘may complete’.
58. In § 185(5), the words ‘remote and continuous’ are replaced by ‘automated’ and the words ‘public register’ are replaced by ‘register to which it has such access’.

**59.** § 186(5) is added, which reads as follows:

‘(5) If a third-party debtor is aware of information that has or could affect the debtor’s tax enforcement, he must report this information to the tax administrator without undue delay.’.

**60.** The following § 190(4) is added:

‘(4) Actions necessary for the establishment of a protected account, which are carried out by the court under the Civil Procedure Code, are carried out in tax enforcement by the tax administrator, who has a similar position to the court in relation to the protected account. The tax administrator shall decide

- a) whether an account established during tax enforcement will remain a protected account if it becomes apparent in the tax enforcement that the debtor deliberately provided false information when establishing the protected account;
- b) which accounts remains a protected account if it becomes apparent in tax enforcement that more than one protected account has been established for the debtor.’.

**61.** A new § 193a is inserted after § 193, which, including the heading, reads as follows:

**§ 193a**

**Sale of property rights**

(1) Where appropriate, the tax administrator shall order the auction of property rights instead of attaching them. In doing so, the tax authority shall proceed as in the case of tax enforcement by the sale of movable property.

(2) In cases affecting a debtor’s share in a cooperative, where the cooperative share entails the right to use an apartment or other immovable property, the procedure for tax enforcement by sale of immovable property shall apply mutatis mutandis.’.

**62.** The following § 194a(5) is added:

‘(5) In an electronic auction, no objection against a knock-down can be raised.’.

**63.** In § 195(2)(g), ‘method and deadline’ is replaced by ‘conditions’.

**64.** In § 195(3)(a), the word ‘method’ is replaced by ‘conditions’.

**65.** § 195(3)(c) reads as follows:

‘c) easement, reservatum rusticum, right of rental, right of lease and a statutory right of first refusal known to the tax administrator and linked to the item being auctioned;’.

**66.** At the end of § 195(3), the following subparagraphs (d) and (e) are added:

‘d) an appeal to any person who has a right under subparagraph (c) in respect of immovable property, with the exception of a statutory right of first refusal that is not specified in the auction notice, to notify the tax administrator of that right and to provide documentation to proof thereof; if the right is not notified or proven, it shall lapse upon knock-down or, in

the case of an agricultural lease, at the end of the lease year, unless it is the right of a tenant to an apartment, of a holder of a reservatum rusticum, if the reservatum rusticum includes a right of residence, or of a beneficiary of a residential lien;

e) information that the object of the auction is encumbered by a right of perpetual usufruct if this can be ascertained from a public list.'.

67. In § 196(1)(c), the words 'right in rem, rental or lease right, reservatum rusticum or repurchase reservation' are replaced by 'right, repurchase reservation, resale reservation, right of first refusal, better buyer reservation, right of test purchase, retention right or lien or protective transfer of rights'.

68. In § 197, in the last sentence of paragraph (1), the words 'upon the transfer of ownership of the subject of the auction to the successful bidder these rights shall lapse, unless it is a statutory right of first refusal' are deleted.

69. In § 197, at the end of paragraph (2), the following sentence is added: 'The obligation to prove a right by relevant documents does not apply to data that the tax administrator is able to extract from records to which it has access by automated means.'.

70. In § 197(4), the word 'Tax' is replaced by 'Other tax'.

71. The following § 202a is inserted after § 202:

'§ 202a

(1) On the day on which the successful bidder or an over-bidder became the owner of the property, the following shall lapse:

a) the right of first refusal, with the exception of a statutory right of first refusal;

(b) repurchase reservation, resale reservation, prohibition of disposal or encumbrance, right of first refusal, better buyer reservation, trial purchase arrangement, waiver of right to compensation for damage to land, future lien and future reservatum rusticum;

c) rights corresponding to an easement, reservatum rusticum, rental and leasing rights that are not specified in the decision on the resulting price, in the auction notice or not notified by a tax enforcement officer before the start of the auction, unless it involves

- 1 a housing easement;
2. reservatum rusticum that includes right of residence;
3. apartment rental; or
4. an easement on the basis of which a linear structure is or shall be placed on the property.

(2) An agricultural lease not specified in the auction notice or not notified by a tax enforcement officer before the start of the auction expires at the end of the lease year in which the auction took place.

(3) The sale of a co-ownership share does not extinguish easements, reservatum rusticum and rental and leasing rights attached to the entire subject of the auction, unless they apply only to the co-ownership share being sold.

(4) The tax administrator shall inform the competent cadastral authority or the entity maintaining another public list or register regarding which rights in rem or other right entered

in the land register or other public list or register of immovable property lapsed and which have not. The tax administrator shall also confirm those facts to the successful bidder.’.

72. A new § 206a is inserted after § 206 and, including the heading, reads as follows:

'§ 206a

**Inventory according to records**

(1) A debtor’s movable property that is entered in records established based on the Act or kept in accordance with the Act may be inventoried by a tax enforcement officer regardless of where the property is located. The inventory shall be served to the debtor by the tax administrator at the earliest together with the enforcement order.

(2) The tax administrator shall inform the person or public authority keeping the records without delay of inventory of the item according to the records and of the associated legal consequences. That person or public authority shall record the information on the inventory in the records and maintain it until the tax administrator informs them that the effects of the ordered tax enforcement have lapsed.

(3) At the request of the tax administrator, the debtor must, by the stipulated deadline, a) hand over the inventory item to the tax administrator at a specified place; or b) inform the tax authority where the object is located if handing over the item involves disproportionate difficulties.

(4) The debtor must provide the necessary assistance when the tax administrator takes possession of the item pursuant to paragraph (3). § 207 shall apply mutatis mutandis.

(5) The tax administrator shall proceed mutatis mutandis pursuant to paragraphs (3) and (4) if an item inventoried according to records is in a possession of a third party.’.

73. In § 213(2) and § 214(3), the words ‘along with confirmation of the acquisition of ownership of an item’ are inserted after the word ‘protocol’.

74. In § 214, paragraph (4) is added, which reads as follows:

‘(4) The procedure laid down in paragraphs (1) to (3) may also be applied to the sale of live animals.’.

75. The following § 215a is inserted after § 215:

'§ 215a

(1) If a virtual asset is inventoried, the debtor must, at the request of the tax administrator, provide the information needed to convert it into Czech currency, which the tax administrator may perform on behalf of the debtor.

(2) The tax administrator may, in accordance with the procedure for securing an item in an on-site investigation, secure an item necessary for the disposal of an inventoried virtual asset.

(3) If virtual asset is inventoried, the tax administrator may sell or exchange it into Czech currency itself or through a person trading in virtual assets.

(4) Virtual asset means, for tax administration purposes, a virtual asset under the Act on certain measures against the legalisation of proceeds of crime and the financing of terrorism.’.

76. § 219(1) reads as follows:

‘(1) From the moment of being notified on the enforcement order, the debtor must not

- a) transfer an item to another person or encumber it;
- b) reject immovable property if he has bought it on trial or waive his right to claim compensation for damage to a land.’.

77. In § 219, after paragraph (1) the following new paragraph (2) is inserted:

‘(2) A legal act by which the debtor has breached an obligation under paragraph (1) is null and void.’.

Paragraph (2) is renumbered as (3).

78. In § 219(3), the words ‘in the case of rights not registered in the land register’ are inserted after the word ‘items’.

79. In the first sentence of § 221(1), the words ‘, its accessories and the individual rights and defects associated therewith with the exception of the rights and defects pursuant to § 231(1)(c)’ are replaced by ‘and its accessories at market value’, and in the last sentence the words ‘, its accessories and individual rights and defects’ are replaced by ‘and its accessories’.

80. § 221(3) reads as follows:

‘(3) On the basis of the results of a valuation pursuant to paragraph (1), the tax administrator shall stipulate, in the decision on the final price,

- a) the immovable property that is the subject of tax enforcement;
- b) accessories to the immovable property that is the subject of tax enforcement;
- c) the final price of the immovable property that is the subject of tax enforcement and of its accessories;
- d) any easement, reservatum rusticum, rental right, lease right and statutory right of first refusal related to the immovable property and known to the tax administrator.’.

Footnote 23 is deleted.

81. In § 221, a new paragraph (4) is inserted after paragraph (3):

‘(4) At the request of the tax administrator, the court shall rule on the lapse of a right corresponding to a burden on the immovable property that is the subject of tax enforcement if

- a) the value of the burden is entirely disproportionate to the normal value of a similar burden at the given place and time, or the value of that burden is entirely disproportionate to the benefit to the creditor due to this burden; and
- b) this burden significantly limits the possibility of selling the immovable property at auction.’.

Paragraphs (4) and (5) are renumbered as (5) and (6).

82. In § 221(5), the first sentence is deleted, the words ‘on the final price’ are inserted after the word ‘decision’ and the following sentence is added at the end of the paragraph: ‘A decision on the final price may, in a case pursuant to paragraph (4), be issued only after the court’s decision has become final.’.
83. In § 221(6), the words ‘knowledge that there are rights or burdens on the immovable property other than those pursuant to § 231(1)(c)’ are replaced by ‘whose rights were decided on pursuant to paragraph (4)’.
84. In § 222(5), the words ‘or decision on an over-bid’ are inserted after the word ‘knock-down’ and the words ‘or the over-bidder’ are added at the end of the paragraph.
85. After § 223, the following § 223a and § 223b are inserted:

'§ 223a

- (1) The tax administrator shall publish, in a manner allowing remote access, the decision on the knock-down for the purpose of applying an over-bid pursuant to the Civil Code, together with the information necessary for this application.
- (2) The signature of the bidder on an over-bid that is not submitted verbally in the minutes or electronically in a manner that does not require additional confirmation, must be officially certified.
- (3) The tax administrator shall disregard an over-bid if this over-bid is not paid in full by the deadline for the proposal of the over-bid.
- (4) If the tax administrator receives one or more over-bids, it shall, after the expiry of the deadline for proposal of the over-bid, make an appeal to the winner to announce, within three days of the date of receipt of the appeal, whether they are increasing their highest bid to the amount of the over-bid. Upon expiry of this deadline, the winner’s right to increase the highest bid shall expire and this deadline cannot be restored to the previous situation.

§ 223b

- (1) After the expiry of the deadline for the winner’s announcement as to whether it is increasing its highest bid to the amount of the over-bid, the tax administrator shall issue a decision on the over-bid, annulling the decision on knock-down and deciding who is the over-bidder and at what price they will acquire the property.
- (2) The decision on the over-bid shall be delivered by the tax administrator to
  - a) the debtor;
  - b) the winner;
  - c) a person who has entered the tax enforcement as a person entitled to the suspended enforcement pursuant to other legislation; and
  - d) all those who have made an over-bid.
- (3) The recipient of a decision on the over-bid may lodge an appeal against the decision within 15 days of its receipt.
- (4) If an over-bidder becomes the auction winner, they must increase the amount of the

highest bid to match the amount of the highest over-bid within a period equal to the deadline for payment of the highest bid stipulated in the auction notice. The period for payment of the over-bid begins to run on the day following the date on which the decision on the over-bid became final. § 226(1) shall apply mutatis mutandis. The deadline for the payment of the over bid cannot be restored.

(5) By the expiry of the deadline for the payment of the over-bid or the extended deadline for its payment, the decision on the over-bid shall be annulled, and the tax administrator shall notify the winner thereof.'

**86.** § 225(2) and (3) read as follows:

'(2) In the first repeated auction, the lowest bid shall be 50% of the final price of the immovable property, in the second repeated auction the lowest bid shall be 40% of the final price of the immovable property, in the third repeated auction the lowest bid shall be 30% of the final price of the immovable property and, in the fourth and subsequent repeated auctions, the lowest bid shall be 25% of the final price of the immovable property.

(3) If the auction did not take place for the reason pursuant to paragraph (1), another auction may be ordered with the same lowest bid if it is foreseeable that the immovable property will be sold.'

**87.** In § 227, the following paragraphs (3) and (4) are added:

'(3) The provisions of paragraphs (1) and (2) shall apply mutatis mutandis in the event that winner has not increased the amount of the highest bid to the amount of the over-bid. The compensation may be set off against the highest paid bid.

(4) The tax administrator that issued the decision on the amount of such compensation shall administer the compensation not paid in time pursuant to paragraphs (1) to (3) as arrears of the winner or over-bidder.'

**88.** In the first sentence of § 228(1), the words 'or after the decision on the over-bid and the payment of the over-bid or the increase of the highest bid to the amount of the highest over-bid' are inserted after the word 'bid'.

**89.** In § 228, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

**90.** In § 229, paragraphs (2)(d) and (e) read as follows:

'd) in the case of a claim secured by a security transfer, the date on which it arose;  
e) in the case of a creditor's registered claim from enforcement suspended pursuant to other legislation, the date laid down in that other legislation.'

**91.** In § 229(2), subparagraph (f) is deleted.

**92.** § 230 and § 231 read as follows:

(1) On the basis of the statements received pursuant to § 228, the tax administrator shall decide on the distribution of the proceeds of the auction, in which it grants individual creditors the right to their claim to be paid in an amount depending on their order; a timely filed appeal against this decision shall have suspensive effect.

(2) The decision on the distribution shall be delivered by the tax administrator to the debtor and to creditors who have submitted an application and whose application has not been refused.

(3) The tax administrator shall pay the amounts granted after the distribution decision becomes final.

(4) After claims that have to be satisfied were paid, and if the tax administrator does not proceed pursuant to paragraph (5), the remainder of the distributed auction proceeds shall become the debtor's refundable overpayment that the tax administrator shall refund even without request within 15 days of the date on which the distribution decision becomes final.

(5) If the tax administrator finds from the land register that a monetised immovable property is secured under the Criminal Code and if the proceeds obtained exceed all the claims that have been satisfied in the distribution, the tax administrator shall inform about this fact the criminal prosecution authority that decided on securing the property. If the tax administrator does not receive a notice within 30 days from the criminal prosecution authority that the securing also applies to the remainder of the proceeds, the remainder of the auction proceeds to be distributed becomes the debtor's refundable overpayment, which the tax administrator shall return even without a request within 15 days.

## § 231

(1) On the date on which the distribution decision becomes final, the detention and liens or the security transfer of a right attached to the object of the auction shall lapse.

(2) A final decision on the distribution shall be delivered by the tax administrator to the competent cadastral authority or to the entity maintaining another public list or register. This decision shall also be, upon request, delivered to the acquirer of the auction item.'.

**93.** § 232 is deleted.

**94.** In § 239a, the following (6) is added:

'(6) The tax liability of the deceased in respect of the accessory of the tax shall be transferred to his heirs, with the exception of penalties and fines.'.

**95.** After § 240d, the following § 240e is inserted:

## '§ 240e

### **Tax liability in the event of a termination of a trust**

(1) If the administration of the trust is terminated, the trustee's obligation to file a tax return continues until the date of the trust's termination.

(2) The trustee must submit a regular tax return within 15 days of the date of termination of the administration of the trust for the part of the tax period that expired before the date of this termination.

(3) The trustee must submit a regular tax return within 15 days of the date of termination of the trust for the part of the tax period that passed before the date of termination.

(4) A person who has received assets from a trust is liable, to the extent and up to the amount of the assets received, for the fulfilment of the trust's payment obligation that has not been fulfilled by the date of the termination of the trust. To that extent, a person who has received assets from a trust is a taxable person.

(5) If a trust is terminated without being sufficiently clear to what extent a person who received assets from the trust is liable for fulfilling the payment obligation pursuant to paragraph (5), the tax administrator shall determine this extent; a timely filed appeal against this decision shall have suspensive effect.'

**96.** In § 243, paragraph (5) is added, which reads as follows:

'(5) A tax asset, the payment of which the debtor has been exempted by decision of an insolvency court, ceases to exist upon the entry into force of that decision.'

**97.** At the end of § 244(5), the following sentence is added: 'A tax administrator shall proceed mutatis mutandis in the case of a tax for which a regular tax return is not required to be submitted.'

**98.** In the first sentence of § 245(1), the words '§ 240e(2) and (3)' are inserted after the number '(3),.'

**99.** In § 249(2), the second sentence is replaced by 'The fact that the fine has been paid shall be stated on the record.'

**100.** In § 249, paragraph (3) is deleted.

**101.** In § 250(3), the words 'calculated pursuant to paragraph (1) or (2)' are deleted.

**102.** In § 250(5), the words 'amounts calculated in accordance with paragraph (1) or (2)' are replaced by 'fines'.

**103.** In § 250, the following paragraph (8) is added:

'(8) The basis for calculating the fine for a late tax return shall be the amount of the tax, the tax deduction or the tax loss determined in the assessment or reassessment procedure relating to the late submission of the tax return.'

**104.** In § 251a, the following paragraph (5) is added:

'(5) If the repo rate set by the Czech National Bank is taken into account when calculating the amount of interest, the amount of the repo rate valid for the first day of the calendar half-year in which the individual day on which the interest accrues falls shall be

used.'.

**105.** In § 251c(4), 'paid from' is replaced by 'by reducing income'.

**106.** § 251c(5) reads as follows:

'(5) The interest paid by the tax administrator shall not arise in the case of  
a) a refundable overpayment that the tax administrator has not refunded to the taxable person  
because it has been requested not to do so by the taxable person;  
b) interest paid by the tax administrator.'

**107.** In § 252(3)(d), the word 'procedural' is inserted after the word 'within'.

**108.** At the end of § 252(4), the following sentence is added: 'In determining the amount of interest for late payment, an overpayment recorded by another tax administrator who is not materially competent and that has not been used to settle the arrears giving rise to interest for late payment shall not be taken into account.'

**109.** In § 253a(3), subparagraph (b) is deleted, the designation subparagraph (a) is deleted, and the comma at the end of the existing subparagraph (a) is replaced by a full stop.

**110.** In § 254(3)(e), the word 'procedural' is inserted after the word 'within'.

**111.** In § 254a(3)(b), the words 'to the result of the current' are replaced by the words 'to the current result'.

**112.** In § 259a(2), the first sentence is replaced by the sentence 'A tax administrator may also waive, in whole or in part, a penalty payment where the penalty was incurred for a reason that may be justified in the light of the circumstances of the case.' and in the last sentence the words 'doing so it is not' are replaced by the words 'waiving the penalty the tax administrator is not'.

**113.** § 260, including its heading, reads as follows:

**'§ 260**

**Collective waiver or deferral of tax or tax accessories**

(1) The Government may by a decree, on the proposal of the Minister for Finance, en masse waive, in whole or in part, a tax or tax accessories

a) due to irregularities resulting from the application of tax laws, or  
b) in the event of emergencies, in particular natural disasters.

(2) The Government may permit by a decree, on the proposal of the Minister for Finance, an en masse deferral, in whole or in part, of payment of a tax or tax accessories

- a) for the reasons pursuant to paragraph (1); or
- b) where there is a reasonable expectation that the obligation to pay the amount due will be partially or totally cease.

(3) The Government may within an authorised en masse deferral decide, that interest on the deferred amount for its duration is not arising.

(4) For the purposes of changing the prescribed deferral period, amending or supplementing the conditions for deferral and expiry of the deferral, an en masse deferral shall be deemed to be a decision issued separately in respect of each taxable person to which it relates.

(5) The Government shall lay down in the decree the scope and conditions of an en masse waiver or deferral.

(6) En masse tax waiver is not permitted in the case of a monetary payment within a procedural shared administration.'

**114.** After § 262, the following § 262a is added, which, including its heading reads:

**'§ 262a**

**Exercise of other competence in accordance with the Tax Code**

(1) The exercise of the competence of a public authority, the purpose of which is different from the proper assessment and stipulation of taxes and ensuring their payment, if provided by the Act, or where the Act provides that the exercise of this competence is to be carried out in accordance with this Act, shall also be regarded as tax administration.

(2) The subject matter of tax administration shall also be deemed to be the subject matter of the exercise of the competence referred to in paragraph (1), and the provisions of this or any other act on tax administration shall apply to it in a manner appropriate to its nature.

(3) The liability that is subject to the exercise of competence pursuant to paragraph (1) shall, to that extent, be regarded as a tax liability.

(4) A person liable for tax pursuant to paragraph (3) is a taxable person.'

**115.** In § 263, the words 'and § 194(6)' are deleted.

**Article XCIV**

**Transitional provisions**

1. The obligation of a tax administrator to ensure the public availability of previously published information pursuant to § 56(1) of Act No 280/2009, as amended from the date of entry into force of this Act, does not apply to information published before the date of entry into force of this Act.
2. In the event of an objection pursuant to Act No 280/2009, as amended prior to the effective date of this Act, which was raised before the effective date of this Act, the provisions of Act No 280/2009, as amended prior to the effective date of this Act, shall apply from the effective date of this Act.
3. The provisions of § 160(4)(h) of Act No. 280/2009 Coll., as in force from the date of entry into force of this Act, shall apply from the date of entry into force of this Act to the running of the time limit for payment of the tax which commenced under previous

legislation and did not end before the date of entry into force of this Act.

4. Proceedings or other procedures that were initiated before the date of entry into force of this Act by the locally competent tax administrator in the exercise of the administration of a monetary payment within the split administration pursuant to § 162(5) of Act No. 280/2009 Coll., as in force before the date of entry into force of this Act, shall be completed by that tax administrator.
5. The obligation to forward data for the administration of a monetary payment within shared administration and the obligation to make a request by a public authority to the general tax administrator for the administration of payments or for recovery of a monetary payment within shared administration, in accordance with § 162(5) of Act No 280/2009, as amended from the effective date of this Act, shall apply to forwarding of data and to a request made from 1 January 2026.
6. If a tax administrator has decided in tax enforcement on the final price of an immovable property before the effective date of this Act, the tax enforcement shall be completed in accordance with Act No 280/2009, as amended prior to the effective date of this Act.
7. The procedure in the event of a transfer of tax liability upon termination of a trust pursuant to § 240e of Act No 280/2009, as in force from 1 January 2026, shall apply in the case that the termination of the administration of the trust has taken place on 1 January 2026 and later.
8. Interest under Act No. 280/2009 Coll., as in force before the date of entry into force of this Act, for which the conditions for its accrual continue to exist on the date of entry into force of this Act, shall apply until the day preceding the date of entry into force of this Act. From the date of entry into force of this Act, Act No 280/2009 Coll., as amended from the date of entry into force of this Act, shall apply to this interest.
9. The procedure for waiving penalties pursuant to § 259a of Act No 280/2009, as amended from the effective date of this Act, shall apply in the case of penalties incurred from the effective date of this Act.

#### PART EIGHTY-FOUR

#### **Amendment to the Act on ownership of Prague-Ruzyně Airport**

#### Article XCV

Act No 69/2010 on the ownership of Prague-Ruzyně Airport is amended as follows:

1. In § 1, the words 'in particular, territorially delimited and appropriately adapted area, including the set of airport structures and facilities, permanently intended for take-off and landing of airplanes and for airplane movements related thereto,<sup>1)</sup>' including footnote 1 are deleted.
2. In § 1, the existing text is numbered as paragraph (1) and the following paragraph (2) is added, which, including footnote 3, reads as follows:

'(2) For the purposes of this Act, the following definitions apply:

  - a) Prague-Ruzyně Airport and all the immovable property belonging thereto
    1. airport land;
    2. runways, without regard to their structural and technical design, intended for take-off and landing of airplanes at this airport; and
    3. runways and areas, regardless of their design and construction, intended for airplane

movement and parking related to their take-off and landing at this airport;

b) airport land means a land registered for this airport in the airport register kept by the Civil Aviation Authority pursuant to the Act governing civil aviation;<sup>3)</sup>

c) a corporate entity with its registered office in the state in which the state has a 100 % ownership interest, also means an entity in which the state has a 100% share through another corporate entity.

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<sup>3)</sup> Act No 49/1997 on civil aviation, as amended.'

3. After § 1, the following § 1a and § 1b are inserted:

'§ 1a

Airport land may be encumbered by a building right in favour of third parties. Neither building right nor a building complying with a building right shall become part of Prague-Ruzyně airport nor of any immovable property belonging to it. § 1254 of the Civil Code shall not apply in such a case.

§ 1b

(1) The owner of airport land, that is not a person referred to in §1(1), shall, in the event of the proposed sale (transfer of ownership for consideration) of such airport land, offer it as a matter of priority to the operator of Prague-Ruzyně airport if it is also the person referred to in § 1(1) and the owner of the majority of the airport land area, and to the Czech Republic via the Ministry of Finance for purchase.

(2) The airport operator or the Czech Republic, via the Ministry of Finance, may, on the basis of the offer of the owner of the airport land, exercise the right to purchase airport land on a preferential basis, at the normal price and, if the normal price cannot be determined, at the market price.

(3) The airport operator or the Czech Republic, via the Ministry of Finance, is obliged, within six months of receipt of the offer, to notify the owner of the airport land that they accept the offer of purchase, otherwise the right to preferential purchase of airport land from the owner who made the offer expires.

(4) If the owner of the airport land fails to comply with the obligation pursuant to paragraph (1), the legal act by which it has transferred ownership of the airport land to another person shall be null and void.

(5) The provisions of paragraphs (1) to (4) shall also apply to a share of airport land.'

PART EIGHTY-FIVE

**Amendment to the Act on prohibition of cluster munitions**

Article XCVI

In §8 of Act No 213/2011 on the prohibition of the use, development, production, storage and transfer of cluster munitions and their destruction (Act on prohibition of cluster munitions), as amended by Act No 183/2017, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

PART EIGHTY-SIX

**Amendment to the Act on Providing Benefits for People with Disabilities**

## Article XCVII

Act No 329/2011 on Providing Benefits for People with Disabilities and amending related acts, as amended by Act No 141/2012, Act No 331/2012, Act No 306/2013, Act No 313/2013, Act No 329/2014, Act No 140/2016, Act No 183/2017, Act No 301/2017, Act No 228/2019, Act No 252/2021, Act No 261/2021, Act No 358/2022, Act No 412/2023 and Act No.../2024, is amended as follows:

1. In § 12(3), the number '100' is replaced by '300'.
2. In § 12, at the end of paragraph (3), the following sentences are added: 'The obligation to repay a contribution or a proportion thereof pursuant to paragraph (1) shall be decided by the local social security administration that paid the contribution. Such a decision may be issued no later than 10 years after the date on which the contribution was paid. This deadline does not apply to the possibility on issuing a further decision in the same case. Contribution overpayments are collected by the local social security administration that has decided on the obligation to repay all or part of the contribution.'
3. In § 12, paragraph (5) is added, which reads:  
'(5) The entitled person and the beneficiary of the contribution shall be jointly and severally liable for repayment of all or part of the contribution pursuant to paragraph (1).'

4. In § 28, paragraph (2) is deleted.

Paragraphs (3) and (4) are renumbered as paragraphs (2) and (3).

5. In the first sentence of § 28(2), the words 'paragraphs (1) and (2)' are replaced by 'paragraph (1)' and the following sentence is inserted after the first sentence: 'This decision may be issued no later than 5 years after the date on which the benefit was paid. This deadline shall not apply to the possibility of issuing a further decision on the same matter.' and in the last sentence the words 'on benefits' are inserted after the word 'Overpayments'.
6. In § 28(3), the words 'on benefits' are inserted after 'return overpayment' and the number '100' is replaced by '300'.

## Article XCVIII

### **Transitional provisions**

1. The deadline for lapse of entitlement to reimbursement of a benefit or part thereof pursuant to § 12(3) of Act No 329/2011, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.
2. The deadline for lapse of entitlement to return an overpayment pursuant to § 28(2) of Act

No 329/2011, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.

## PART EIGHTY-SEVEN

### **Amendment of the Act on specific health services**

#### Article XCIX

In § 92a of Act No 373/2011 on specific health services, as amended by Act No 65/2017 and Act No 183/2017, at the end of the text of paragraph (4) the words ‘with the exception of the Ministry, the Ministry of Defence, the Ministry of the Interior and the Ministry of Justice’ are added.

## PART EIGHTY-EIGHT

### **Amendment to the Act on the Financial Administration of the Czech Republic**

#### Article C

Act No 456/2011 on the Financial Administration of the Czech Republic, as amended by Act No 458/2011, Act No 407/2012, Act No 164/2013, Act No 241/2013, Act No 344/2013, Act No 250/2014, Act No 267/2014, Act No 377/2015, Act No 188/2016, Act No 243/2016, Act No 14/2017, Act No 80/2019, Act No 111/2019, Act No 283/2020, Act No 386/2020, Act No 251/2021, Act No 284/2021, Act No 373/2022, Act No 458/2022 and Act No 427/2023, is amended as follows:

1. In § 10, at the end of paragraph (4), the full stop is replaced by a comma, and the following subparagraphs (c) and (d) are added:

‘c) the administration of the monetary payments administered by the tax office; or  
d) delivery of documents.’.

2. In § 12, paragraph (4) is added, which reads as follows:

‘(4) Proceedings or another procedure for administering monetary payment administered by the tax office shall be carried out by the tax office that initiated it first, unless otherwise agreed by the tax authorities.’.

3. In § 18(1)(d), the word ‘agenda’ is deleted and the words ‘and the Integrated Foreigner’s Agenda System’ are added at the end of the subparagraph.

4. In § 18(1), at the end of subparagraph (g), the words ‘and the registration of vehicles with a Ukrainian number plate’ are added.

5. In § 18(1), after subparagraph (p), the following subparagraphs (q) and (r) are inserted:

‘q) from the aircraft register of the Czech Republic, from the register of sports flying devices and from the register of Unmanned Aircraft Systems operators;

r) from the maritime register of the Czech Republic, from the shipping register of the Czech Republic and from the register of small vessels;’.

Subparagraphs (q) and (r) become (s) and (t).

6. In § 18(5), the word ‘agenda’ is deleted.

## PART EIGHTY-NINE

### **Amendment to the Act on the Customs Administration of the Czech Republic**

#### Article CI

Act No 17/2012 on the Customs Administration of the Czech Republic as amended by Act No 407/2012, Act No 164/2013, Act No 308/2013, Act No 344/2013, Act No 243/2016, Act No 183/2017, Act No 225/2017, Act No 80/2019, Act No 111/2019, Act No 206/2019, Act No 283/2020, Act No 609/2020, Act No 284/2021, Act No 418/2021, Act No 458/2022, Act No 349/2023 and Act No 427/2023, is amended as follows:

1. In § 1, at the end of paragraph (1), the following sentence is added: ‘The basic task of the customs administration is the protection of the economic interests of the Czech Republic and of the market, in particular in relation to the surveillance of goods and their movement.’.

2. In § 4(3)(a)(2), the words ‘pursuant to a directly applicable regulation governing cooperation’ are inserted after the word ‘cooperation’.

3. In § 4(4), subparagraph (c) is deleted.

Subparagraph (d) is renumbered as subparagraph (c).

4. In § 4(5)(b)(2), the words ‘weapons, ammunition,’ are inserted after the word ‘especially’.

5. At the end of § 4(5)(b), the following point 4 is added:

‘4. items used in gambling;’.

6. In §8(2), ‘and executes’ is replaced by ‘executing’ and the words ‘of the State budget, state funds or budgets of a self-governing territorial units’ are replaced by the words ‘of the public budget pursuant to the Tax Code’.

7. In § 8, the full stop at the end of paragraph (5) is replaced by a comma and the following subparagraph (e) is added:

‘e) escort during a transfer of a detained person or of an item frozen by a law enforcement authority.’.

8. In § 8(6)(a), the words ‘; the customs area of the Prague Ruzyně Customs Office may be designated only with the agreement of the Director-General’ are deleted.

9. In § 8(6), subparagraph (e) is deleted.

Subparagraphs (f) and (g) become (e) and (f).

10. In § 8(7), the words ‘, investigation of obligations relating to the payment of time-based charges and electronic tolls according to act governing infrastructure’ are inserted after ‘customs’.

11. In § 8(7)(c), the word ‘enforcement’ is replaced by ‘payment administration’.

12. In § 10(3), the words ‘in the tax administration, customs duties administration or verification of compliance with obligations related to the collection, processing and provision of data for statistical purposes under the Customs Act’ shall be replaced by the words ‘, which is the exercise of a selected competence,’.

13. § 10(4) reads as follows:

‘(4) Proceedings or another procedure for administering a monetary payment administered by the customs office, including monetary payment within shared administration, shall be carried out by the customs office that initiated it first, unless otherwise agreed by the customs authorities.’.

14. In § 11(1), the word ‘territorial’ is deleted.

15. After § 11c, new § 11d to § 11n are inserted, which, including the headings, read as follows:

#### '§ 11d

#### **Special provisions on reporting an infraction**

(1) If, at the time of stopping a person or a means of transport, a customs authority becomes aware of facts from which it may be presumed that an infraction has been committed, it shall report this to the competent administrative authority.

(2) The customs authority shall make the necessary investigation to identify the person suspected committing an infraction and to secure the necessary evidence that might later serve as proof at the administrative authority; in order to do so, it is entitled to request explanation.

(3) The customs authority shall draw up an official record of the findings.

(4) The report pursuing paragraph (1) shall be made by the customs office no later than 30 days from the date on which it becomes aware of the infraction. The report pursuant to paragraph (1) shall not constitute a breach of the duty of confidentiality under the Tax Code.

#### § 11e

#### **Special provisions on control purchases**

(1) A customs authority is authorised to perform a control purchase when verifying compliance with the obligations laid down in the Act governing

- a) excise duties;
- b) compulsory marking of alcohol;
- c) fuels;
- d) energy taxes;
- e) gambling games;
- f) the competence of authorities of the Customs Administration of the Czech Republic in relation to the enforcement of intellectual property rights.

(2) For the purposes of a control purchase, the activities of the seller and the customs authority shall be regarded as a conclusion of a contract. The performance of a control purchase by a customs authority shall not constitute a breach of the obligation relating to the sale and purchase of an item laid down by the Act pursuant to paragraph (1).

(3) Unless it is contrary to the nature of the item purchased during the control purchase or unless the seller suffers material damage, the contract concluded during the control purchase may be annulled. If the control purchase item is to be detained at the same time, it does not need to be handed over to the seller upon annulment of the contract.

(4) The customs authority shall notify the seller that the purchase was a control purchase immediately after completion of the purchase or, if this is not possible in regard to the form of sale, within 14 days of acceptance of the deliverable or, at the latest, by the time the purpose of verifying compliance with the obligations laid down by the Act under paragraph (1) is fulfilled.

(5) If the nature of the control purchase item allows it, the customs authority shall return it to the seller immediately after the notification pursuant to paragraph (4). The cost of returning the control purchase item shall be borne by the customs authority.

(6) If it is possible with regard to the form of sale, the seller shall be obliged to refund the customs authority the price paid without undue delay, or within 14 days of the date on which the seller accepted the returned control purchase item or had the opportunity to accept it.

## TITLE V

### **DETENTION OF THING, PACKAGING OR MEANS OF TRANSPORT AND REIMBURSEMENT OF COSTS**

#### § 11f

##### **Detention of an item**

(1) A customs administration authority

- a) shall detain an item if provided for by the Act or by directly applicable European Union legislation;
- b) may detain an item for the purpose of payment of arrears on record with a customs or financial administration authority; or
- c) can detain an item for the purposes of proceedings concerning an infraction the customs administration authority is competent to hear.

(2) The detention of the item shall be carried out by the customs administration authority that is the first to get knowledge about the reasons for detention.

(3) The person who is in possession of the item at the time of detention shall hand over the detained item to the customs administration authority; if they refuse to hand it over, the

customs authority shall take the item from them.

(4) The customs administration authority shall specify the place and manner of storage of the detained item. The customs administration authority may leave the detained item in the possession of the person from whom it was detained; that person may not destroy it or otherwise handle it except for its possession and storage.

(5) The customs administration authority shall draw up a report or an official record of the detention, depending on the nature of the matter.

#### § 11g

#### **Returning a detained item**

A customs authority shall return a detained item if

- a) no decision has been made on its forfeiture or confiscation;
- b) it has not been sold, transferred or destroyed by a customs authority pursuant to another Act or directly applicable European Union legislation;
- c) an order for enforcement of arrears by selling the item has not been issued by the competent authority by the first working day following the date of its detention;
- (d) the deadline for notifying the competent public authority that the item is being handled in breach of another Act or directly applicable legislation of the European Union has expired.

#### § 11h

#### **Procedure for returning detained items**

(1) The customs authority shall return an item to its owner without undue delay upon occurrence of a reason to return it.

(2) If the owner is unknown or has not picked up the item, even at the request of the customs authority, the item shall be returned to the person from whom it was detained.

(3) The customs authority may, when returning an item, prioritise returning it to the person from whom the item was detained, if such return is clearly more effective or more economical than returning it to its owner

(4) A report shall be drawn up by the customs authority concerning the return of the item.

#### § 11i

#### **Seizure of a detained item**

(1) If the owner or the person from whom the item has been detained is unknown or has not picked it up, including at the request of the customs authority, the customs authority may decide to seize it; a timely filed appeal against this decision shall have suspensive effect.

(2) The recipient of the decision to seize an item is

- a) the owner of the item and
- b) the person from whom the item was detained.

(3) If no recipient of the decision is known,

- a) the decision to seize the item shall be posted on the customs authority's official board for 60 days; and
- b) the customs authority shall indicate in the operative part of the decision the date, time and place of detention of the item and, where appropriate, other circumstances or particulars.

(4) The State becomes the owner of a seized item.

§ 11j

**Detention of an item during the exercise of other competence of a customs authority**

(1) If a customs administration authority detains an item in the event that another Act provides that the customs administration authority shall carry out such detention in the exercise of other competence due to the discovery of a fact indicating that the item is the subject of a breach of an obligation under that other Act, the customs administration authority shall immediately inform the public authority competent for proceedings in respect of the breach of legal regulations of the detention and shall hand over the item to it.

(2) If the competent public authority does not take over the item within 10 working days from the date of receipt of the information concerning the detention, the customs authority shall return the item.

(3) In cases pursuant to paragraph (1), the customs authority shall carry out the necessary investigations to identify a person suspected of breach of an obligation under another Act and to secure the evidence necessary for subsequent presentation of evidence before the competent public authority.

(4) The customs authority shall draw up a report or official record of the transfer of the detained item and supporting documents to the competent public authority, depending on the nature of the item.

§ 11k

**Common provisions for detention of an item**

(1) Detention by a customs authority shall be carried out pursuant to the Tax Code.

(2) The customs authority shall detain an item irrespective of the rights of third parties.

(3) If the person concerned does not consent to the detention of the item, he or she may lodge a complaint.

(4) If a customs authority receives from another public authority a detained or secured item under another Act, the customs authority, after such receipt, shall proceed in the same way as if it has detained the item itself.

§ 11l

**Detention of packaging or means of transport**

(1) Along with the detained item, the customs administration authority may also detain the packaging or the means of transport that is transporting it. The provisions on detaining of an item by a customs administration authority and reimbursement of costs related to detention shall apply mutatis mutandis to the detention of packaging or means of transport.

(2) For the purposes of detention of an item by the customs administration authority, packaging shall mean the sales packaging of the detained item or, where applicable, group packaging or transport packaging pursuant to the Act regulating packaging.

(3) The customs administration authority shall return the packaging or means of transport earlier than the detained item, if

- a) the value of the packaging or means of transport is clearly disproportionate to the nature of the infraction or to the estimated amount of tax if the detained item is subject to tax; and
- b) the return of the packaging or the means of transport would not lead to damaging of the detained item.

§ 11m

**Reimbursement of costs in connection with detention**

(1) If a decision to forfeit or seize an item that has been detained by a customs authority had been taken, an obligation arises to reimburse the costs

- a) of its storage and other costs related to its detention;
- b) related to its management and destruction if it has been destroyed by a customs authority pursuant to another Act or directly applicable European Union legislation.

(2) The obligation to reimburse costs pursuant to paragraph (1) arises for

- a) person who committed the infraction;
- b) the owner of the item, if they knew or should have known of the infraction at the time of its commission and if person who committed the infraction is unknown; or
- c) the person from whom the item was detained if neither the person who committed the infraction nor the owner of the item is known.

(3) If, in subsequent proceedings, it is established that there has been an infringement that gave rise to the detention of the item without a decision to forfeit or seize it, the obligation shall arise to reimburse the costs of storage and other costs relating to the detention of the item

- a) to the owner of the item; or
- b) to the person from whom the item was detained if the owner of the item is unknown.

(4) If neither the owner of the detained item nor the person from whom it has been detained collects it at the request of the customs authority, they shall be jointly and severally liable to reimburse the costs of further storage of the item until it is returned, or seized, or any other necessary costs.

§ 11n

**Administration of reimbursement of costs related to the detention-of an item**

(1) If a person is obliged to reimburse the costs incurred by the customs administration authority when detaining, selling, destroying, transferring, forfeiting or seizing an item pursuant to this or another Act or pursuant to a directly applicable regulation of the European Union, the customs administration authority shall decide on the reimbursement of such costs if they amount to at least CZK 500.

(2) The reimbursement of costs shall be mature on the thirtieth day after the date of notification of the decision to the person liable.

(3) Reimbursement of the costs referred to in paragraph (1) may be determined no later than 1 year after the end of the calendar year in which the customs administration authority became aware of the costs, but no later than 3 years after the end of the calendar year in which the person became obliged to reimburse the costs and the conditions for determining the costs were met.

(4) Reimbursement of costs shall be administered pursuant to the Tax Code.'

**16.** In § 17, the word 'territorial' is deleted.

**17.** In § 24(a), point (7) reads as follows:

‘7. learns from an environment of interest,’.

**18.** In § 28(1)(a), the word ‘or‘ is deleted.

**19.** In § 28, at the end of paragraph (1), the full stop is replaced by a comma and the following subparagraph (c) is added:

‘c) the preparation and execution of measures to ensure the security of a person in respect of whom record protection of personal data is carried out pursuant to this Act.’.

**20.** In § 28, at the end of paragraph (2), the following sentence is added: ‘The official record of the submission of an explanation relating to an offence pursuant to paragraph (1) shall not be used as evidence in proceedings relating to an infraction.’.

**21.** In § 29(1), the words‘and nationality’ is replaced by ‘, nationality and number and type of identity card’.

**22.** § 32(1)(a) reads as follows:

‘a) if the vehicle is detained in accordance with this Act, or is impounded or immobilised pursuant to other legislation, or’.

**23.** § 32(4) reads as follows:

‘(4) Equipment used to prevent the departure of the vehicle shall be removed without delay

a) if a detained vehicle is returned; or  
b) after completion of the check pursuant to paragraph 1(b), if the vehicle is no longer  
1. detained in accordance with this Act; or  
2. Impounded or immobilised pursuant to other legislation.’.

**24.** In § 35b(1), the words ‘this fine was’ are added at the end of the introductory part of the provision.

**25.** In § 35b(1), subparagraphs (a) and (b) read as follows:

‘a) imposed by the customs office, or  
b) forwarded to the general tax administrator for payment administration.’.

**26.** In § 35b, at the end of paragraph (2), the following sentence is added: ‘A motor vehicle shall also mean a trailer for the purposes of this Act.’.

**27.** After § 37, new § 37a and § 37b are added, which including headings read as follows:

‘§ 37a

### **Obtaining information about criminal activity**

(1) Before initiating criminal proceedings on their own initiative or at the initiative of another person or authority, for purposes of obtaining information about criminal activity a customs officer shall seek, detect and, if necessary, document facts indicating that a criminal offence has been committed.

(2) Within activities pursuant to paragraph (1), a customs officer is obliged to prevent criminal activities.

### **§ 37b**

### **Obtaining information from an environment of interest**

(1) A customs officer is entitled to obtain information from an environment of interest. This is an activity of a customs officer who, by obscuring the true purpose of his activity, actively seeks, documents and evaluates information about the environment of interest and the people present therein. Within this activity, the customs officer is authorised to make use of supporting investigative resources.

(2) For the purposes of this Act, an environment of interest means an environment in which it is reasonable to foresee the acquisition of knowledge relevant to the prevention, detection and documentation of criminal offences, the identification of their perpetrators and the prevention of such criminal offences.'

28. In § 38(2), the words 'and when carrying out a control purchase pursuant to this Act' are inserted after 'games'.
29. In § 42(1), the words 'relation to' are replaced by the words 'relation to the acquisition of information about criminal activity,' and the word 'other' is deleted.
30. In § 42, paragraph (3) is deleted.
31. A new § 44a is inserted after § 44, which, including the heading, reads as follows:

### **'§ 44a**

#### **Use of handcuffs and means to prevent spatial orientation**

(1) If there is a reasonable concern that the safety of persons or property may be endangered or that a person will attempt to escape, the customs officer is also entitled to use handcuffs and means to prevent spatial orientation in order to restrain a person who is

- a) secured;
- b) detained;
- c) arrested;
- d) being delivered to serve a prison sentence, security detention, preventive detention, protective medical treatment or protective education; or
- d) handed over to a customs officer to perform procedural acts from a pre-trial detention centre or from a prison facility, security detention facility, preventive detention facility, protective medical treatment facility or protective education facility.

(2) A customs officer is entitled to use handcuffs to cuff two or more persons to each other. A customs officer may only use a means of preventing spatial orientation if the purpose

of the activity cannot be otherwise achieved.’.

**32.** At the end of § 47(2), the following sentence is added: ‘A customs officer is not required to submit a written report when using handcuffs and means to prevent spatial orientation in accordance with this Act.’.

**33.** At the end of § 53(2), the full stop is replaced by a comma and the following subparagraph (e) is added:

‘e) handling a detained item, packaging or means of transport contrary to § 11g(4).’.

**34.** In § 53, paragraphs (3) and (4) read as follows:

‘(3) Corporate entities or sole traders commit an infraction if,

a) contrary to § 13, they use the words ‘customs administration’ or a word derived from them in their trade or business name;

e) they are handling a detained item, packaging or means of transport contrary to § 11g(4).’.

(4) For an infraction, a fine may be imposed up to the amount of

a) CZK 5000 for infractions pursuant to paragraph (1) or (2)(a) to (d);

b) CZK 20,000, for infractions pursuant to paragraph (3)(a); or

c) CZK 5,000,000 for infractions pursuant to paragraph (2)(e) or paragraph (3)(b).’.

**35.** In § 58(1), at the end of subparagraph (n), the words ‘and the registration of vehicles with a Ukrainian number plate’ are added.

**36.** In § 58(1)(q), the word ‘agenda’ is deleted and the words ‘and the Integrated Foreigner’s Agenda System’ are added at the end of the subparagraph.

**37.** In § 58(1)(s), the words ‘time-based charges and’ are inserted after the word ‘on’.

**38.** In § 58(1), after subparagraph (x), the following subparagraphs (y) to (zb) are inserted:

‘y) from the aircraft register of the Czech Republic, the register of sports flying devices and the register of UAS operators;

z) from the maritime register of the Czech Republic, the shipping register of the Czech Republic and the register of small vessels;

za) from registers of trade in endangered species;

zb) from the register of an energy market operator;’.

Subparagraph (y) becomes (zc).

**39.** In § 63(1), the words ‘of monitoring of the consignment,’ are inserted after the word ‘means’.

**40.** § 74, including heading and footnote 14, reads as follows:

‘§ 74

**Competence of customs authorities in relation to the Customs Information System**

(1) Customs authorities have access to information in the Customs Information System established by the relevant European Union legislation.<sup>14)</sup>.

(2) The General Directorate of Customs is responsible for the proper functioning of the Customs Information System in the Czech Republic and takes the measures necessary to ensure compliance with the relevant legislation during its use, including the processing of personal data, and to maintain its security.

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<sup>14)</sup> Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters. Council Decision 2009/917/JHA of 30 November 2009 on the use of information technology for customs purposes.

Regulation (EU) 2024/868 of the European Parliament and of the Council of 13 March 2024 amending Council Decision 2009/917/JHA as regards its alignment with Union rules on the protection of personal data.’.

**41.** §§ 75 to 80 are deleted.

**Article CII**

**Transitional provisions**

1. In the event that an item, packaging or means of transport was detained by a body of the Customs Administration of the Czech Republic prior to the date of entry into force of this Act, the time limit for the statement of another public authority in connection with the detention or the time limit for accepting the detained item, packaging or means of transport pursuant to Act No. 17/2012, as in force from the date of entry into force of this Act, or pursuant to another Act, as in force from the date of entry into force of this Act, shall run from the date of entry into force of this Act.
2. The time limit for determining reimbursement for costs in connection with the detention of an item, packaging or means of transport pursuant to § 11o of Act No. 17/2012, as amended from the date of entry into force of this Act, shall run again from the date of entry into force of this Act in the case of costs incurred prior to the date of entry into force of this Act, and prior to which compensation has not been determined.

**PART NINETY**

**Amendment to the Act on substances that deplete the ozone layer and on fluorinated greenhouse gases**

**Article CIII**

Act No 73/2012 on substances that deplete the ozone layer and fluorinated greenhouse gases is amended as follows:

1. In § 6(7), the word ‘until’ is deleted.

2. In § 6, at the end of paragraph (8), the following sentence is added: ‘Fee payment administration is provided by the customs office.’.

## PART NINETY-ONE

### **Amendment to the Act on storage of carbon dioxide in natural rock formations**

#### Article CIV

In § 23 of Act No 85/2012 on the storage of carbon dioxide in natural rock formations and amending certain acts, as amended by Act No 383/2012, Act No 64/2014, Act No 193/2016, Act No 183/2017, Act No 541/2020, Act No 609/2020 and Act No 465/2023, at the end of paragraph (2) the words ‘, with the exception of fines imposed by the Ministry of the Environment’ are added.

## PART NINETY-TWO

### **Amendment to the Act on supported sources of energy**

#### Article CV

Act No 165/2012 on supported sources of energy, and amending certain acts as amended by Act No 407/2012, Act No 310/2013, Act No 90/2014, Act No 131/2015, Act No 107/2016, Act No 190/2016, Act No 103/2017, Act No 183/2017, Act No 541/2020, Act No 367/2021, Act No 382/2021, Act No 143/2022, Act No 232/2022, Act No 19/2023, Act No 349/2023 and Act No 469/2023, is amended as follows:

1. In § 47c(4) and § 49(14)(w), the words ‘, the Inspection, customs authorities’ are replaced by ‘and the Inspection’.
2. In § 47c(5), the words ‘, the Inspection and customs authorities’ are replaced by ‘and the Inspection’.
3. In the first sentence of § 47d(5), the words ‘customs office’ are replaced by ‘Inspection’ and, in the last sentence, the words ‘Directorate-General of Customs on its’ are replaced by ‘Inspection on their’.
4. In §s 47d(6) and 47e(6), ‘customs office’ is replaced by ‘Inspection’.
5. In the third sentence of § 47d(7), the words ‘the customs office shall decide by means of a payment notice and at the same time register it’ is replaced by ‘the Inspection shall issue a decision’, in the fourth sentence, the words ‘notification of this payment assessment’ are replaced by ‘when the Inspection decision has become final’ and in the last sentence the words ‘shall be administered in accordance with the Tax Code and’ are deleted.
6. In the first sentence of § 47e(5), ‘customs office’ is replaced by ‘Inspection’ and, in the last sentence, the words ‘Directorate-General of Customs on its’ are replaced by

‘Inspections on their’.

7. In the third sentence of § 47e(7), the words ‘the customs office shall decide by means of a payment notice and at the same time register it’ is replaced by ‘the Inspection shall issue a decision’, in the fourth sentence, the words ‘notification of this payment assessment’ are replaced by ‘when the Inspection decision has become final’ and in the last sentence the words ‘shall be administered in accordance with the Tax Code and’ are deleted.
8. In § 47f(4), ‘customs office’ is replaced by ‘Inspection’.
9. In § 51(2)(b), the words ‘penalties for undue use of the support at a rate of 0.1 % per day’ are replaced by ‘late payment interest pursuant to the Tax Code’.
10. In the last sentence of § 51(3), the words ‘and penalties’ are deleted.
11. In the first sentence of § 51(4), the word ‘penalties’ is replaced by ‘late payment interest’, the words ‘the customs office’ are inserted after the words ‘performed by’ and the words ‘Inspection pursuant to the Act governing tax administration’ are deleted.

## Article CVI

### **Transitional provision**

Penalties pursuant to Act No 165/2012, as amended prior to the effective date of this Act, for which the conditions for their incurrence persist as at the effective date of this Act, will be charged until the day preceding the effective date of this Act. As of the effective date of the Act, instead of penalties, late payment interest will be charged pursuant to Act No 165/2012, as amended as of the effective date of this Act.

## PART NINETY-THREE

### **Amendment to the Act on marketing timber and timber products**

## Article CVII

Act No 226/2013 on marketing timber and timber products, as amended by Act No 183/2017, Act No 206/2019 and Act No.../2024, is amended as follows:

1. In § 9, the words ‘Customs Act<sup>38)</sup>’ are replaced by ‘Act regulating the Customs Administration of the Czech Republic’.

Footnote 38 is deleted.

2. In § 13, paragraph (4) is added, which reads as follows:

‘(4) The Czech Trade Inspectorate shall collect fines it has imposed.’.

**PART NINETY-FOUR**  
**Amendment to the Act on handling security material**

**Article CVIII**

In § 20 of Act No. 229/2013 on the handling of certain items usable for defence and security purposes in the Czech Republic (the Act on the Handling of Security Material) as amended by Act No 183/2017, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

**PART NINETY-FIVE**  
**Amendment to the Act on drug precursors**

**Article CIX**

Act No 272/2013 on drug precursors, as amended by Act No 183/2017, is amended as follows:

1. In § 21(2), the word ‘authorities’ is inserted after ‘and’ and the words ‘by the administration’ are replaced by ‘of the administration’.
2. In § 26(2), the words ‘and the General Directorate of Customs’ are deleted.
3. In § 45(2)(b), the word ‘transport’ is replaced by ‘import and export’.
4. In § 45(4), the word ‘transport’ is replaced by the words ‘import and export’.
5. In § 45, paragraph (5) is deleted.
6. In § 48, subparagraph (b) is deleted.

Subparagraphs (c) to (h) become (b) to (g).

7. In § 48(e), the words ‘including proposals for measures to prevent its dissemination and abuse’ are deleted.
8. In § 48(g), the words ‘on import and export’ are inserted after the word ‘data’ and at the end of the text the words ‘, within the competence of the authorities of the Czech Customs Administration’ are added.
9. In § 48, the existing text becomes paragraph (1) and the following paragraph (2) is added:

‘(2) The provision of information pursuant to paragraph (1) does not constitute a breach of the obligation of confidentiality under the Tax Code.’.

**10.** § 49(d) reads as follows:

‘d) if, in the exercise of its other competence, it becomes aware that any of the obligations referred to in §§ 23, 24 and 32 may have been infringed during transport, it shall detain the item in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic, it shall inform the Ministry without delay and hand over the detained item to the Police of the Czech Republic,’.

**11.** In § 49, at the beginning of subparagraph (f), the words ‘on import and export’ are added and a comma and reference to footnote 37 are inserted after the reference to footnote 1.

## Article CX

### **Transitional provisions**

1. If a breach of an obligation under Act No 272/2013, as amended prior to the effective date of this Act, happens before the effective date of this Act, proceedings for an administrative offence shall be dealt with in accordance with Act No 272/2013, as amended prior to the effective date of this Act.
2. Proceedings for an administrative offence pursuant to Act No 272/2013, as amended prior to the effective date of this Act, that were initiated before the effective date of this Act and that have not been finally concluded before the effective date of this Act, shall be completed by the competent authority under Act No 272/2013, as amended prior to the effective date of this Act.

## PART NINETY-SIX

### **Amendment to the Act on the compulsory marking of alcohol**

## Article CXI

Act No 307/2013 on the compulsory marking of alcohol, as amended by Act No 344/2013, Act No 331/2014, Act No 243/2016, Act No 183/2017 and Act No 609/2020 is amended as follows:

**1.** In § 5(1)(a), the word ‘or’ is deleted.

**2.** In § 5, at the end of paragraph (1), the full stop is replaced by ‘; or’ and the following subparagraph (c) is added:

‘c) above 3 litres and at the same time up to 5 litres in the case of a container made of glass and fitted with a one-way closure.’.

**3.** § 9, including heading, reads as follows:

### ‘§ 9

#### **Import, export and cross-border transport of alcohol**

(1) For the purposes of this Act, the import of alcohol means

- a) the entry of alcohol from a third country into the tax territory of the Czech Republic;
- b) the return of alcohol from the free zone customs regime.

(2) For the purposes of this Act, the cross-border transport of alcohol to the Czech Republic means

- a) supplying alcohol acquired, produced or located in another Member State to the tax territory of the Czech Republic under the regime of a conditional exemption of excise duty or free tax circulation; or
- b) sending alcohol to the tax territory of the Czech Republic from another Member State for the personal use of a natural person or for own internal use by a corporate entity or sole trader.

(3) For the purposes of this Act, the export of alcohol means

- a) the exit of alcohol from the tax territory of the Czech Republic to a third country;
- b) release of alcohol to a free zone customs regime.

(4) For the purposes of this Act, the cross-border transport of alcohol to another Member State means

a) supplying alcohol acquired, produced or located in the tax territory of the Czech Republic to another Member State under regime of a conditional exemption of excise duty or free tax circulation; or

b) sending alcohol to another Member State from the tax territory of the Czech Republic for the personal use of a natural person or for own internal use by a corporate entity or sole trader.

(5) For the purposes of this Act, a foreign supplier means a person who contractually supplies alcohol to an importer of alcohol or a consignee of alcohol for the purpose of import or cross-border transfer to the Czech Republic.

(6) For the purposes of this Act, alcohol imported, cross-border transported or exported for the personal use of a natural person or the own internal use of a corporate entity or sole trader means alcohol imported, cross-border transported or exported for the personal use of a natural person or the own internal use of a corporate entity or sole trader contained in products total volume of which does not exceed 10 litres.'

4. In § 10(1), after the words 'Made', the words 'cross-border transported' are inserted.

CELEX: 32020L0262

5. In § 10(2), after subparagraph (a), the following new subparagraph (b) is added:

'b) the recipient of alcohol within cross-border transport of alcohol to the Czech Republic;'

Subparagraphs (b) and (c) become subparagraphs (c) and (d).

CELEX: 32020L0262

6. In § 10(3), after the words 'also the importer of alcohol' the following words are inserted: 'and the recipient of alcohol within cross-border transport of alcohol', after the words 'imports' the following words are inserted: 'or is for him cross-border transported to the Czech Republic' and after the words 'and importer of alcohol' the following words are inserted: ''or consignee of alcohol within cross-border transport of alcohol''.

CELEX: 32020L0262

7. In § 11(e), the words ‘or cross-border transported’ are inserted after ‘imported’.
8. In § 12(1)(a), the words ‘for export pursuant to § 9(2)(a)’ are replaced by ‘to an export customs regime’.

CELEX: 32020L0262

9. In § 12(1)(b), after the words ‘is’ the words: ‘cross-border’, are added, after the word ‘to’ the word: ‘another’ is added and the words ‘other than Czech Republic’ are deleted.

CELEX: 32020L0262

10. In the introductory part of § 12(2), the words ‘and the cross-border carrier of alcohol to another Member State’ are inserted after the word ‘of alcohol’.
11. § 12(2)(c) reads as follows:  
‘c) in an electronic simplified accompanying document or in a replacement simplified accompanying document for the movement of selected products in free tax circulation.’.
12. In § 12(3), at the end of subparagraph (a), the words ‘or the cross-border transport of alcohol to another Member State’ are added.
13. In § 12(3)(c), the words ‘and the cross-border transport of alcohol to another Member State’ are inserted after the word ‘alcohol’.
14. In § 12a(5), the words ‘published by the tax administrator in a manner allowing remote access’ are replaced by the words ‘required in the manner for form submissions pursuant to the Tax Code’.
15. In § 15(2), at the end of subparagraph (b), the words ‘not fitted with a one-way closure’ are added.
16. In § 15(2)(c), point (5) and subparagraph (g), the words ‘or cross-border transported’ are inserted after the word ‘imported’.
17. In § 15(3)(b), the words ‘pursuant to § 5(1)(a)’ are inserted after the word ‘packaging’ and at the end of the text the words ‘if at the same time there is no alcohol in consumer containers pursuant to § 5(1)(b) or (c) that is alcohol pursuant to paragraph (2)(a)(2)’ is added at the end of the text.
18. The following § 15(4) is added:

‘(4) Alcohol already put into free tax circulation, the processing of which in an excise warehouse was decided by the tax administrator in accordance with the Act governing excise duty, shall cease to be unmarked alcohol on the date of its reintroduction into a conditional duty exempt regime.’.

**19.** In § 18(4), the word ‘importer’ is replaced by ‘consignee of alcohol within cross-border transport’, the word ‘delivers’ is replaced by ‘receives’ and the word ‘transported’ is inserted after the word ‘State’.

**20.** In § 29, the existing text becomes paragraph (1) and the following paragraph (2) is added:

‘(2) The Customs Office for the Central Bohemia Region (hereinafter the ‘authorised tax administrator’) is the locally competent authority for the exercise of competence relating to ordering, selling or returning excise labels.’.

**21.** § 30, including heading, reads as follows:

‘§ 30

**Ordering and sale of excise labels**

(1) Only a registered person obliged to mark alcohol may submit an order for excise labels to the authorised tax administrator. An order for excise labels may only be submitted electronically in the format and structure required for the submission form pursuant to the Tax Code.

(2) Excise labels may also be handed over to a person obliged to mark alcohol via a person listed in the register of postal services operators pursuant to the Act governing postal services.

(3) In the order, the person obligated to mark alcohol shall propose the manner in which the excise labels shall be received and the date of handover, if applicable. The order must be placed at least 15 days before the proposed handover date.

(4) The authorised tax administrator shall confirm the order, including the proposed method of handing over the excise labels, no later than 5 working days from the date of delivery of the order. If the excise labels are not handed over in accordance with paragraph (2), the authorised tax administrator shall confirm also the proposed date of handover of the excise labels or decides on another appropriate date.

(5) If the number of excise labels ordered does not correspond to the volume of activity of the person required to mark alcohol, the authorised tax administrator shall not confirm the order and shall ask the person responsible for marking the alcohol to prove that the required number of excise labels corresponds to the reasonably expected volume of activity in the 6 calendar months following the date on which the order was placed. If the person obliged to mark alcohol fails to prove this fact, the competent tax administrator shall reject the order.

(6) A person obliged to mark alcohol must pay to the authorised tax administrator the selling price of the excise labels ordered no later than

- a) upon their handover;
- b) prior to their delivery by a postal services operator, in the case of handover of excise labels in accordance with paragraph (2).’.

22. In § 31(1), the word ‘authorised’ is inserted after the word ‘stipulated’ and the word ‘authorised’ is inserted after the word ‘tax,’.
23. In § 31(2), the word ‘authorised’ is inserted after the words ‘impose’.
24. In § 31(3), the word ‘authorised’ is inserted after the words ‘day’.
25. In § 31(4), the word ‘authorised’ is inserted after the words ‘impose’ and the word ‘this’ is replaced by ‘authorised’.
26. In § 32(1)(b), the word ‘to the authorised’ is inserted after the words ‘returns’.
27. In § 32(1)(c), the words ‘a postal licence holder’ are replaced by the words ‘a person listed in the register of postal services operators’.
28. § 33, including heading, reads as follows:

'§ 33

**Obligation to ensure the import or cross-border transport of alcohol marked by a foreign supplier**

(1) The holder must ensure that alcohol marked by a foreign supplier is imported or transported cross-border from another Member State no later than 60 months from the date on which the holder received the excise labels used to mark the alcohol from the authorised tax administrator.

(2) The holder must record the registration code from the registration markings of the excise labels with which the alcohol has been marked via the foreign supplier and which is imported, in the customs declaration on importation.

(3) The holder must ensure that the registration code is recorded from the registration marking of the excise labels with which the alcohol has been marked via the foreign supplier, and which is transported cross-border to the Czech Republic from another Member State.

- a) in an electronic accompanying document or a backup accompanying document for the movement of selected products in a conditional excise duty exempt regime; or
- b) in a simplified electronic accompanying document or a replacement simplified accompanying document for the movement of selected products in free tax circulation.’.

CELEX: 32020L0262

29. The heading of § 34 reads as follows: ‘**Obligations during the export or transport of excise labels and during their handover to a foreign supplier**’.
30. In the introductory part of § 34(1), the word ‘carriage’ is replaced by the words ‘export or transport of excise labels’, the words ‘code from registration’ are inserted after the word ‘registration’, the word ‘carried’ is replaced by ‘exported or transported cross-

border' and the word 'transported' is inserted after the word 'or'.

31. In § 34(1)(b) and (3), the word 'carriage' is replaced by 'cross-border transport'.
32. In § 34(1)(c), the word 'carriage' is replaced by 'transport'.
33. In § 34(2), the words 'carriage of excise labels' are replaced by 'handling of excise labels', the word 'carriage' is replaced by 'export or transport' and the words 'postal licence holder' are replaced by 'persons listed in the register of postal services operators'.
34. In § 35(3) and § 38(4), the words 'published by the tax administrator in a manner allowing remote access' are replaced by the words 'required in the manner for form submissions pursuant to the Tax Code'.
35. In § 38, at the end of paragraph (2), the following words are added: 'or when the alcohol has left the place of labelling of alcohol pursuant to § 11(b) if the alcohol is marked in free tax circulation'.
36. In § 39(1) to (3), the word 'authorised' is inserted after the words 'return to the'.
37. In the first sentence of § 39(6), the words 'or the authorised tax administrator' are inserted after the word 'tax', in the second sentence the word 'authorised' is inserted after the word 'labels', and in the last sentence the word 'authorised' is inserted after the word 'labels'.
38. In § 42, the following paragraph (7) is added:

(7) A document relating to the sale or other transfer of alcohol must indicate which method of sale or other transfer pursuant to paragraphs (1) to (5) is involved.'
39. In § 43(2), the words 'published by the tax administrator in a manner allowing remote access' are replaced by the words 'required in the manner required for form submissions under the Tax Code'.
40. In § 55(2), the word 'records' is replaced by 'register'.
41. In § 56(1)(c), the word 'general' is replaced by 'public'.
42. § 56(2) reads as follows:

(2) The tax administrator determines debt-free status *ex officio*'.

**43.** In the introductory part of § 58(4), the word ‘secures’ is replaced by ‘detains in accordance with the Act governing the Customs Administration of the Czech Republic’.

**44.** In § 58, paragraphs (5) and (8) are deleted.

Paragraphs (6) and (7) are renumbered as paragraphs (5) and (6).

**45.** In § 58(5), the word ‘secured’ is replaced by ‘detained’.

**46.** In § 58(6), the word ‘secures’ is replaced by ‘detains’.

**47.** In § 58, the following paragraph (7) is added:

‘(7) The State Agricultural and Food Inspection Authority shall, in the event of detention, proceed appropriately in accordance with the relevant provisions of the Act on the State Agricultural and Food Inspection Authority relating to securing.’.

**48.** In § 61, at the end of paragraph (1), the full stop is replaced by a comma and the following subparagraph (h) is added:

‘h) fails to specify in the proof of sale or other transfer of alcohol which method of sale or other transfer pursuant to § 42(1) to (5) is involved in the case in question.’.

**49.** In § 61(2)(d) and in (3), the words ‘or (g)’ are replaced by ‘, (g) or (h)’.

**50.** In § 62(1)(e), the word ‘carriage’ is replaced by ‘export or transport’.

**51.** In § 64, at the end of paragraph (1), the full stop is replaced by a comma and the following subparagraph (e) is added:

‘e) fails to specify in the proof of sale or other transfer of alcohol which method of sale or other transfer pursuant to § 42(1) to (5) is involved in the case in question.’.

**52.** In § 64(3)(c) and in (4), the words ‘or (b)’ are replaced by ‘, (b) or (e)’.

**53.** In § 67, pargrap (4) is deleted.

**54.** In § 69(2), subparagraph (b) is deleted.

Subparagraphs (c) to (e) become subparagraphs (b) to (d).

**55.** § 69(3) reads as follows:

‘(3) The Czech Trade Inspectorate shall collect fines it has imposed.’.

**56.** In § 75, subparagraph (e) is deleted.

Subparagraphs (f) to (l) become subparagraphs (e) to (k).

**57.** In § 75(j), the words 'or the method for determining this selling price' are inserted after 'price of the excise label'.

## Article CXII

### **Notification**

This part was notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services.

## Article CXIII

### **Transitional provision**

The requirements for the content or form of the document pursuant to Act No. 307/2013 Coll., as amended from the date of entry into force of this Act, shall not apply in the case of a document issued before the date of entry into force of this Act.

## PART NINETY-SEVEN

### **Amendment to the Act on the competence of the authorities of the Customs Administration of the Czech Republic in connection with the enforcement of intellectual property rights**

## Article CXIV

Act No 355/2014 on the competence of the authorities of the Customs Administration of the Czech Republic in relation to the enforcement of intellectual property rights, as amended by Act No 170/2017, Act No 183/2017, Act No 609/2020 and Act No 349/2023, is amended as follows:

- 1.** In § 8(1)(b), the words 'and this right is not covered by another applicable decision for the national market' is inserted after the word 'Republic'.
- 2.** In the introductory part of § 9(2), the words 'shall reject it if' are deleted.
- 3.** In § 9(2), the words 'may reject it, if' are inserted at the beginning of subparagraph (a) and the words 'if this did not occur for reasons worthy of particular consideration' are deleted.
- 4.** In § 9(2), at the beginning of subparagraph (b), the words 'shall reject, if' are inserted.

5. In the second sentence of § 13(2), the word ‘and’ is replaced by a comma and at the end of the paragraph the words ‘and, where appropriate, its depiction’ are added.

6. In § 13, paragraph (6) is added, which reads:

‘(6) The customs office shall not detain goods pursuant to paragraph (1) where it is reasonable to assume, in the light of the circumstances of the case, that the person pursuant to paragraph (2) will not take steps to protect intellectual property rights in the case in question.’.

7. In § 14(2), the words ‘the person from whom the goods have been detained and, if not, at the expense of the holder of the decision for the national market’ is replaced by the words ‘holder of the decision for the national market’.

8. In § 15(1), at the end of subparagraph (b), the words ‘and, where appropriate, its depiction’ are added and subparagraph (c) is deleted.

9. In § 15(2), the words ‘the identification data of the person from whom the goods were detained, if known, and’ are inserted after the word ‘reports’.

10. In § 16, at the end of paragraph (1), the words ‘and, where appropriate, its depiction’ are added.

11. In the heading of § 17, the word ‘**Verification**’ is replaced by ‘**Inspection**’.

12. In § 17(1), the word ‘verification’ is replaced by ‘inspection’ and the word ‘which’ is replaced by ‘which’.

13. In the first sentence of § 17(2), the word ‘analysis’ is replaced by ‘performance of an analysis’ and in the second sentence the word ‘Analysis’ is replaced by ‘Analysis’.

14. In § 17(3), the word ‘analysis’ is replaced by ‘analysis’.

15. In the heading of § 22, the words ‘**and suspension of release of goods**’ are deleted.

16. In § 22, paragraphs (1) and (2) read as follows:

‘(1) In cases stipulated in a European Union regulation, the customs office shall detain goods in accordance with the Act governing the Customs Administration of the Czech Republic. In doing so, it will inform the person who possesses the goods at the time of the detention of the legal consequences of destruction of the goods pursuant to a regulation of the European Union.

(2) The customs office shall also return the detained goods if a regulation of the European Union so stipulates.’.

17. In § 22, paragraphs (3) to (5) are deleted.  
Paragraph (6) is renumbered as paragraph (3).
18. In § 23(2), the words ‘or suspension of release’ are deleted.
19. In § 23 and § 51(2), the words ‘or have suspended its release’ are deleted.
20. In § 39(1), the following sentence is inserted after the first sentence: ‘The customs office in whose territorial district the natural person has or last had their permanent residence shall be competent for proceedings concerning an infraction committed by a natural person.’.
21. In § 49(1), the number ‘100’ is replaced by ‘500’.
22. In the heading of § 51, the words ‘**or suspension of its release**’ are deleted.
23. In the first sentence of § 51(1), the words ‘on the national market’, are inserted after the word ‘office’, the words ‘or suspension of its release’, the words ‘the customs declarant or’, the words ‘or the person for which release was suspended’ and the words ‘suspension of release of goods’ are deleted.

## PART NINETY-EIGHT

### **Amendment to the Major Accident Prevention Act**

#### Article CXV

In § 52 of Act No 224/2015 on the prevention of major accidents caused by selected hazardous chemicals or chemical mixtures and amending Act No 634/2004 on administrative fees, as amended (the Major Accident Prevention Act), as amended by Act No 183/2017.paragraph (2) is deleted.

Paragraph (3) is renumbered as paragraph (2).

## PART NINETY-NINE

### **Amendment to the Act on conformity assessment of specified products when making them available on the market**

#### Article CXVI

In § 55 of Act No 90/2016 on conformity assessment of specified products when making them available on the market, as amended by Act No 183/2017 and Act No 265/2017, at the end of paragraph (2), the words ‘, with the exception of the Office’, are added.

## PART ONE HUNDRED

### **Amendment to the Act on the protection of state borders**

## Article CXVII

In § 19 of Act No. 191/2016 on the protection of the state borders of the Czech Republic and amending related acts (the Border Protection Act)), as amended by Act No 183/2017, paragraph (3) is deleted.

## PART ONE HUNDRED AND ONE

### **Amendment to the Customs Act**

## Article CXVIII

Act No 242/2016, the Customs Act, as amended by Act No 183/2017, Act No 80/2019, Act No 283/2020, Act No 609/2020, Act No 284/2021 and Act No 355/2021, is amended as follows:

1. In § 3(2)(e), the words ‘and a catch certificate on import or re-export of sea-fishing products in accordance with directly applicable European Union legislation<sup>(1)</sup>’ are deleted.
2. § 11, including the heading, is deleted.
3. In § 12(1), the word ‘determination’ is replaced by ‘assessment’.
4. In the heading of § 17, after the words ‘**decision**’, the word ‘**issued**’ is inserted.
5. In § 17, at the end of paragraph (1), the following words are added: ‘or other monetary payment that is administered together with the customs duty’.
6. In § 21, paragraph (4) is added, which reads as follows:

‘(4) If the proceedings for customs duty adjustment is intended only to change the particulars in the customs decision that do not affect the amount of the customs duty or other payment that is administered together with the customs duty, the duty administrator shall proceed pursuant to § 17.’
7. In § 24(1), the words ‘can be adjusted’ are replaced by ‘or other monetary payment that is administered together with customs duties, it may be stipulated’.

CELEX: 32013R0952

8. In § 24(2), the words ‘adjust customs duty’ are replaced by ‘stipulate customs duty or other monetary payment that is administered together with the duty:’.

CELEX: 32013R0952

9. § 26(4) is added, which reads:

'(4) For the purpose of authorising other relief in the payment of customs duties in accordance with directly applicable European Union legislation<sup>1)</sup> a guarantee may also be provided in the form of a lien on immovable property'.

CELEX: 32013R0952

**10.** In § 29(2)(b)(3), the word 'general' is replaced by 'public'.

**11.** § 29(3) reads as follows:

'(3) Debt-free status is established ex officio by the customs duty administrator.'

**12.** In § 37(3), the words 'and a catch certificate on import or re-export of sea-fishing products in accordance with directly applicable European Union legislation<sup>(1)</sup>' are deleted.

**13.** § 39, including heading, reads as follows:

'§ 39

#### **Reasons for detention of goods**

The customs administrator shall also detain goods in the cases provided for in directly applicable European Union legislation<sup>1)</sup>. Detention of goods shall be carried out in accordance with the Act governing the Customs Administration of the Czech Republic.'

CELEX: 32013R0952

**14.** §§ 40 to 43 are deleted, including their headings.

**15.** The following word are added at the end of § 58(2): 'pursuant to directly applicable European Union legislation<sup>1)</sup>'.

CELEX: 32020R1197

**16.** In § 58(5), the words 'electronically in the format and structure published by the customs administrator' are replaced by 'via an electronic portal managed by the General Directorate of Customs, in the format and structure required for submission forms pursuant to the Tax Code'.

CELEX: 32019R2152

**17.** In § 62(1), the words 'in customs proceedings' are inserted after 'customs duties'.

**18.** In § 64, pargargaph (3) is added, which reads as follows:

'(3) If samples of goods are submitted in the course of proceedings in the case of binding information, the duty administrator shall dispose of them after the completion of the proceedings in accordance with directly applicable European Union legislation<sup>1)</sup> governing

the handling of samples used for the verification of a customs declaration.’.

- 19.** § 65, including the heading, is deleted.
- 20.** In § 68, the words ‘in the course of customs supervision’ are inserted after ‘competency’.
- 21.** § 69a(2) reads as follows:  
‘(2) Debt-free status is established ex officio by the customs duty administrator.’.

## Article CXIX

### **Transitional provision**

The proceedings on objection pursuant to § 41 of Act No 242/2016, as amended prior to the effective date of this Act, which were initiated before the effective date of this Act, shall be completed pursuant to § 41 of Act No 242/2016, as amended prior to the effective date of this Act.

## PART ONE HUNDRED AND TWO

### **Amendment to the Biocides Act**

## Article CXX

In § 12 of Act No 324/2016 on biocidal products and active substances and amending certain related acts (the Biocides Act), as amended by Act No 183/2017, paragraph (2) is deleted.

Paragraph (3) is renumbered as paragraph (2).

## PART ONE HUNDRED AND THREE

### **Amendment to the Act on collection of selected data for monitoring and administration of public finances**

## Article CXXI

In § 9 of Act No 25/2017 on the collection of selected data for the purposes of monitoring and managing public finances, as amended by Act No 183/2017 and Act No 609/2020, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

## PART ONE HUNDRED AND FOUR

### **Amendment to the Act on the protection of health against the harmful effects of addictive substances**

## Article CXXII

Act No 65/2017 on the protection of health against the harmful effects of addictive substances, as amended by Act No 183/2017, Act No 81/2018, Act No 220/2021, Act No

59/2023, Act No 173/2023, Act No 349/2023 and Act No.../2024, is amended as follows:

1. In § 14, paragraphs (3) and (4) are deleted.
2. In § 31(7), the words ‘or (3) that is subject to excise duty’ are inserted after ‘(2)’, the words ‘for storage’ are inserted after the word ‘hand over’ and the following sentence is added at the end of the paragraph: ‘The administrator of excise duty shall store the secured goods until the administrative authority has taken a decision on the secured goods pursuant to § 40(1).’.
3. In the heading of § 33, the words ‘**administrator of excise duty**’ are deleted.
4. In § 33, paragraphs (1), (6) and (7) are deleted.

Paragraphs (2) to (5) are renumbered as paragraphs (1) to (4).

5. In § 33(1), the words ‘, § 14’ are deleted, the words ‘proceeds in accordance with the Tax Code or directly applicable legislation of the European Union and’ are deleted and the words ‘administrators of excise duty’ are replaced by ‘the authority pursuant to § 40(1)’.
6. In § 33(2), the words ‘, § 14’ are deleted, the words ‘proceeds in accordance with the Tax Code and’ are deleted and the words ‘administrator of excise duty’ are replaced by ‘the authority pursuant to § 40(1)’.
7. In § 33(3), the words ‘to (3) shall be secured’ are replaced by ‘and (2) shall be detained in accordance with the Act governing the Customs Administration of the Czech Republic’.
8. In § 33(4), the words ‘to (3) may be secured’ are replaced by ‘and (2) may be detained in accordance with the Act governing the Customs Administration of the Czech Republic’.
9. In § 33, paragraph (5) is added, which reads as follows:

‘(5) A object detained pursuant to paragraphs (3) and (4) that is subject to excise duty shall be stored by the Czech Customs Administration until the administrative authority has decided on the detained object pursuant to § 40(1).’.
10. § 35(1)(i) is deleted.  
Subparagraphs (j) to (p) become subparagraphs (i) to (o).
11. In § 35(2)(a) and § 40(1)(d), the text ‘(m)’ is replaced by ‘(l)’.

12. In § 35(2)(b) and (4)(a), the text ‘(k)’ is replaced by ‘(j)’ and ‘(l)’ is replaced by ‘(k)’.
13. In § 35(2)(c), the text ‘(n)’ is replaced by ‘(m)’.
14. In § 35(2)(e), the words ‘or an infraction pursuant to paragraph (1)(i)’ are deleted.
15. In § 35(2)(f), § 35(4)(b) and § 40(1)(f), the text ‘(o)’ is replaced by ‘(n)’ and ‘(p)’ is replaced by ‘(o)’.
16. In § 35(2)(h) and (3), the text ‘(j)’ is replaced by ‘(i)’.
17. § 36(1)(p) is deleted.  
Subparagraphs (q) and (t) become subparagraphs (p) and (s).
18. In § 36(10)(c) and § 40(1)(a) to (c), the text ‘(q)’ is replaced by ‘(p)’.
19. In § 36(10)(d), the text ‘p)’ is deleted.
20. In § 36(10)(e) and § 40(1)(c), the text ‘(r)’ is replaced by ‘(q)’.
21. In § 36(12)(a), the words ‘or (q)’ are deleted.
22. In § 40(1)(a) and (b), the text ‘(q)’ is replaced by ‘(p)’.
23. In § 40(1)(c), the text ‘(q)’ is replaced by ‘(p)’ and ‘(r)’ is replaced by ‘(q)’.
24. In § 40(1)(d), the text ‘(m)’ is replaced by ‘(l)’.
25. In § 40(1)(f), the text ‘(o)’ is replaced by ‘(n)’ and ‘(p)’ is replaced by ‘(o)’.
26. In § 40(1), subparagraphs (g) to (i) are deleted.  
Subparagraphs (j) and (k) become subparagraphs (g) and (h).
27. In § 40(2), the words ‘(i), (k), (l), (n) to (p)’ are replaced by the words ‘(j), (k), (m) to (o)’.
28. § 40(3) reads as follows:

‘(3) The State Agricultural and Food Inspection Authority, the Czech Trade Inspection Authority, the Czech School Inspection Authority and the public health authority that imposed the fine pursuant to paragraph (2)(c) shall collect fines they have imposed.’.

## Article CXXIII

### **Transitional provisions**

1. In the event of a breach of an obligation under Act No 65/2017, as amended prior to the effective date of this Act, proceedings for an administrative offence shall be dealt with in accordance with Act No 65/2017, as amended prior to the effective date of this Act.
2. Proceedings for an administrative offence pursuant to Act No 65/2017, as amended prior to the effective date of this Act, that were initiated before the effective date of this Act and that have not been finally concluded before the effective date of this Act, shall be completed by the competent authority under Act No 65/2017, as amended prior to the effective date of this Act.

## PART ONE HUNDRED AND FIVE

### **Amendment to the Personal Data Processing Act**

## Article CXXIV

In § 64 of Act No 110/2019 on the processing of personal data, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

## PART ONE HUNDRED AND SIX

### **Amendment to the Waste Act**

## Article CXXV

Act No 541/2020 on waste, as amended by Act No 261/2021, Act No 284/2021 and Act No 149/2023, is amended as follows:

1. At the end of § 11(1), the full stop is replaced by a comma and the following subparagraph (w) is added:

‘w) cross-border shipment of waste means shipment of waste to, from or through the Czech Republic.’.
2. In § 32, paragraph (5) is deleted.
3. In § 47, paragraph (8) is added, which reads as follows:

‘(8) In the case of a cross-border shipments of waste, waste must not be received to or dispatched from a mobile facility.’.
4. In § 114, the words ‘within 30 days’ are replaced by ‘the thirtieth day’.

5. In § 123(1)(c), the words ‘(b) to (h), (j) to (m)’ are replaced by ‘(b) to (m)’ and the words ‘g), (h) and (i)’ is replaced by ‘(f) to (i)’.

6. § In 123(1), subparagraph (d) is deleted.

Existing subparagraphs (e) to (g) become paragraphs (d) to (f).

7. § 124(1) reads as follows:

“(1) The Central Institute for Supervising and Testing in Agriculture shall collect fines it has imposed.”.

8. In § 124(4), the words ‘by the customs office and’ are deleted.

9. In § 135(1)(a), after the words ‘waste’, the words ‘to the extent prescribed by this Act’ are added.

CELEX: 32006R1013

10. In § 135(5), the words ‘inspection of cross-border shipments of waste carried out under customs procedures’ are replaced by ‘import, export and transit of waste’ and after the word ‘to’ the words ‘the proposed’ are inserted.

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11. In § 136, paragraph (1) is deleted.

Paragraphs (2) and (3) are renumbered (1) and (2).

12. The following sentence is added at the end of § 136(1): ‘There is no compensation for sampling.’.

13. § 137, including heading, reads as follows:

‘§ 137

### **Detention of waste by the customs office**

The customs office shall detain waste, packaging or means of transport that is transporting it in accordance with the procedure laid down in the Act governing the Customs Administration of the Czech Republic in the event of a reasonable suspicion that there has been a serious breach of Regulation (EC) No 1013/2006 of the European Parliament and of the Council or this Act and there are reasonable grounds for believing that a shipment of waste is

- a) an unauthorised cross-border shipment of waste pursuant to Regulation (EC) No 1013/2006 of the European Parliament and of the Council or pursuant to this Act; or
- b) carried out contrary to the Ministry’s consent.’.

14. §§ 138 and 139, including the headings, are deleted.

15. § 140, including heading, reads as follows:

**'§ 140**

**Returning of detained waste and means of transport**

The customs office shall return detained waste, packaging or means of transport also if the Ministry has not provided for a further procedure under Regulation (EC) No 1013/2006 of the European Parliament and of the Council or this Act that rules out the return of the waste, packaging or means of transport.'.

16. § 141, including the heading, is deleted.

17. In § 152(2), the words 'with the exception of proceedings on infraction' are deleted and the following sentence is added at the end of the paragraph: 'The provision of information obtained in the exercise of competence under this Act to another public authority for the purpose of exercising its competence under this Act shall not constitute a breach of confidentiality under the Tax Code.'

**Article CXXVI**

**Transitional provisions**

1. The proceedings on objection pursuant to § 139 of Act No 541/2020, as amended prior to the effective date of this Act, which were initiated before the effective date of this Act, shall be completed pursuant to § 139 of Act No 541/2020, as amended prior to the effective date of this Act.
2. In the event of a breach of an obligation under Act No 541/2020, as amended prior to the effective date of this Act, proceedings for an administrative offence shall be dealt with in accordance with Act No 541/2020, as amended prior to the effective date of this Act.
3. Proceedings for an administrative offence pursuant to Act No 541/2020, as amended prior to the effective date of this Act, that were initiated before the effective date of this Act and that have not been finally concluded before the effective date of this Act, shall be completed by the competent authority under Act No 541/2020, as amended prior to the effective date of this Act.

**PART ONE HUNDRED AND SEVEN**

**Amendment to the Act on end-of-life products**

**Article CXXVII**

Act No 542/2020 on end-of-life products, as amended by Act No 244/2022 and Act No 432/2022, is amended as follows:

1. § 126(4) reads as follows:

'(4) The Czech Trade Inspection Authority collects the fine it has imposed.'.

2. In § 139, the words ‘with the exception of proceedings on infractions’ are deleted.

## PART ONE HUNDRED AND EIGHT

### **Amendment to the Act on substitute maintenance**

#### Article CXXVIII

Act No 588/2020 on substitute maintenance for a dependent child and amending certain related acts (Act on substitute maintenance); is amended as follows:

1. In § 12(2), the following sentence is inserted after the first sentence: ‘This decision may be issued no later than 5 years after the date on which the substitute maintenance was paid. This deadline shall not apply to the possibility of taking a further decision on the same matter.’ and in the last sentence the words ‘of substitute maintenance’ are inserted after the word ‘Overpayments’.
2. In § 12, paragraph (3) is deleted.

#### Article CXXIX

### **Transitional provision**

The deadline for lapse of entitlement to reimbursement of a substitute maintenance or part thereof pursuant to § 12(3) of Act No 588/2020, as amended prior to the effective date of this Act, shall also apply as of the effective date of this Act in the case of entitlement that arose before the effective date of this Act.

## PART ONE HUNDRED AND NINE

### **Amendment to the Act on emergency measures in the event of the COVID-19 epidemic**

#### Article CXXX

In § 12 Act No 94/2021 on emergency measures in the event of the COVID-19 and amending certain related acts, paragraph (2) is deleted.

Paragraphs (3) to (5) are renumbered as paragraphs (2) to (4).

## PART ONE HUNDRED AND TEN

### **Amendment to the Act on explosives precursors**

#### Article CXXXI

In § 4(5)(b) of Act No 225/2022 on explosives precursors and amending related acts (the Explosives Precursors Act), the words ‘may detain goods’ are replaced by ‘shall detain goods’, the word ‘customs’ is deleted and the words ‘governing the Customs Administration of the Czech Republic’ are inserted after the word ‘Act’.

## PART ONE HUNDRED AND ELEVEN

### **Amendment to the Act on video-sharing platform services**

## Article CXXXII

In § 12 of Act No 242/2022 on video-sharing platform services and amending certain related acts (the Video-Sharing Platform Services Act), paragraphs (2) and (3) are deleted and the designation of paragraph (1) is deleted.

## PART ONE HUNDRED AND TWELVE

### **Amendment to the Act on reducing the environmental impact of selected plastic products**

## Article CXXXIII

In § 28(3) of Act No 243/2022 on the reduction of the environmental impact of selected plastic products, at the end subparagraph (b) the the comma is replaced by a full stop and subparagraph (c) is deleted.

## PART ONE HUNDRED AND THIRTEEN

### **Amendment to the Act on the Entry and Import of Certain Cultural Goods in the Customs Territory of the European Union**

## Article CXXXIV

Act No 362/2022, on the Entry and Import of Certain Cultural Goods in the Customs Territory of the European Union and amending certain related acts is amended as follows:

1. In § 9, the words 'Customs Act, unless otherwise provided for in this Act' are replaced by the words 'Act governing the Customs Administration of the Czech Republic'.
2. In the first sentence of § 10(5), the word 'customs' is deleted and the words 'governing the Customs Administration of the Czech Republic' are inserted after the word 'Act'.
3. In § 13, the words 'and fines are collected' are deleted.

## PART ONE HUNDRED AND FOURTEEN

### **Amendment to the Act on medical devices and in vitro diagnostic medical devices**

## Article CXXXV

In § 63 of Act No 375/2022 on medical devices and in vitro diagnostic medical devices, paragraph (2) is deleted and the designation of paragraph (1) is deleted.

## PART ONE HUNDRED AND FIFTEEN

### **Amendment to the Act on market surveillance of products**

## Article CXXXVI

In § 11 of Act No 87/2023 on market surveillance of products and amending certain related acts (the Market Surveillance of Products Act), paragraph (7) reads as follows:

‘(7) The Czech Trade Inspection Authority, the Czech Mining Authority, the Office for Standards, Metrology and Testing, the Central Institute for Supervising and Testing in Agriculture, the Assay Office and the State Agricultural and Food Inspection Authority collect the fines they have imposed.’.

## PART ONE HUNDRED AND SIXTEEN

### **Amendment to the Act on accessibility requirements for certain products and services**

#### Article CXXXVII

Act No 424/2023 on accessibility requirements for certain products and services is amended as follows:

1. § 26(2) reads as follows:

‘(2) The Czech Trade Inspectorate and the Czech Telecommunications Office collect the fines they have imposed.’.

2. In § 26, paragraph (3) is added, which reads as follows:

‘(3) The Czech Telecommunications Office shall recover fines it has imposed.’.

## PART ONE HUNDRED AND SEVENTEEN

### **Amendment to the Digital Economy Act**

#### Article CXXXVIII

In § 61(6) of Act No.../2024 on the digital economy and amending certain related acts the words ‘with the exception of the Office for the Protection of Personal Information’ are inserted at the end of the first sentence and the last sentence is deleted.

## PART ONE HUNDRED AND EIGHTEEN

### **Amendment to the Act on general product safety, on requirements for certain products**

#### Article CXXXIX

In § 22 of Act No.../2024 on general product safety, on requirements for certain products and amending certain related acts, the last sentence is replaced by the sentence ‘The Czech Trade Inspection Authority, the Czech Mining Authority, the Central Institute for Inspection and Testing in Agriculture, the State Agricultural and Food Inspection Authority, the Assay Office and the State Office for Nuclear Safety collect the fines they imposed.’.

## PART ONE HUNDRED AND NINETEEN

### **EFFECTIVE DATE**

#### Article CXL

This Act shall come into effect on 1 July 2025, with the exception of Article XCIII, points 11 to 17, 48 and 95, which shall come into effect on 1 January 2026.



