Tax and Legal News

November 2025

The better the question.
The better the answer.
The better the world works.

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Contents

Editorial

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The fantasy of artificial intelligence

When they read the headline of today's editorial, regular readers of our Tax and Legal News will probably say to themselves: "Another ode to the ubiquitous artificial intelligence." But if you've made up your mind and want to stop reading because you've already read hundreds of similar articles, please read on. This article has a different message, one far removed from the celebratory odes.

Yes, I myself have repeatedly written about artificial intelligence, or "AI," in this space, and generally in quite a positive light. In the editorial in July 2024, I even had AI draft relaxed and restful summer wishes for our clients, and I was pleasantly surprised by the quality of the generated text. At the same time, however, I have always pointed out the issues associated with the use of AI in my comments on new AI legislation. In a previous article, I gave an example of AI being tasked with conducting specific market research with the aim of obtaining the best offers from suppliers of a certain product. While working on this task, the AI was able to claim that it was an entrepreneur employing people with disabilities in order to get better offers from its human contract partners.

It is therefore clear that AI is capable of playing on human emotions in order to fulfill a given task, and it will certainly continue to enhance this ability. A basic feature of AI is its ability to learn from its own mistakes. How far is AI capable of going to satisfy the questioner and provide them with a precise answer impressive in its level of detail? Is there such a thing as "AI imagination" in the sense of a "mental" process that combines and transforms previously acquired information and data to create new, non-existent ideas or concepts? Let's look at a few real-world examples.

And because this may turn some people's ideas about AI upside down, let's start with our counterparts in Australia. An unnamed large international consulting firm is likely to return up to $440,000 to the Australian government for a report that contained artificial intelligence "hallucinations". Yes, in this case, AI got carried away by its own imagination and mixed information and sources into the official analysis that you would search for in vain in the real world. The report, which was supposed to serve as a basis for important decisions in the field of social security, turned into a digital fairy tale in the case of some references and footnotes, as the referenced documents and publications were completely fictitious and did not actually exist.

In fact, a similar case recently arose in our country. The Supreme Administrative Court reprimanded a lawyer for citing non-existent decisions in his submissions. The court took the trouble to verify all the citations and found that some of them were not even found in the referenced decisions, while

others did not even exist as file numbers. The court summed it up with subtle irony: *"Regardless of who wrote the statements or what they said, the court did not consider them to be of any benefit to the case and therefore could not consider the costs of producing them to be reasonably incurred."*

My EY tax department colleagues had a similar experience when they were contacted by an angry client claiming they had not informed her about recent Supreme Administrative Court case law that completely changed their original tax advice. When my colleague, a conscientious, constantly learning and experienced tax advisor, described the story to me, I could sense how bothered he was by the fact that such an important ruling could have escaped him. Fortunately, the panic lasted only a moment, until colleagues verified that the precedent was once again completely fabricated and contradicted actual previous Supreme Administrative Court decisions and their correct original tax advice to the client. What is particularly surprising here is the persuasiveness with which AI constructed this fantasy, including a specific file number and a detailed description of the (fictitious) facts of the case.

So how can we avoid these fantastical AI flights of fancy and prevent disappointment among clients, contractual partners or superiors? In Italy, lawmakers want to tackle this issue through regulation. A new Italian law stipulates that the use of AI in "intellectual" professions is only permitted for support and ancillary tasks. The core of the service must remain human, based on research and verified facts. In addition, it is the professional's duty to clearly and comprehensively inform the client about which AI systems they are using, and to do so in language the client understands. In other words, AI can be an assistant and researcher, but must never take on the role of author. The law thus protects the trust between the client and the professional while also setting rules for transparency.

I venture to say that a reasonable AI user does not need such legal regulation. It is only necessary to realize (and I would like to contribute to this realization with this article) that AI is a powerful tool, but its use requires caution, control and human supervision. Artificial intelligence is undoubtedly already part of our personal and professional lives and will continue to increasingly influence our work and lives. At the same time, however, I do not share the concerns of some colleagues that AI will soon replace the consulting profession. For me, law remains primarily a human discipline, where reason, experience and empathy are important. Artificial intelligence can speed up and streamline our work, but the examples above show us that it cannot yet replace that which is most valuable – the sound human judgment of a true professional.

I wish you a personal and professional life full of imagination, which becomes reality thanks to your efforts. However, may the artificial intelligence model you use limit its imagination only to tasks where you explicitly want it to, like writing a new bedtime story for children...

Politics

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The new Government's tax plans

The draft policy statement of the newly formed government has been published.

Below is an overview of its tax plans:

Legal entities/general

- *No tax increases* – The declaration contains the phrase "We commit to not increasing any taxes".
- *Reduction of the corporate tax rate* – Reduction of corporate income tax rate to 19%.
- *Transfer pricing* – For multinational companies, the introduction of an obligation to have pre-declared documentation on the method of determining the usual price.
- Establishment of a *single collection point* combining tax, social security, and health insurance collection, and completion of the *online tax office project (and simplification of tax and administrative conditions and reporting).*

Natural persons

- *Reliefs* – Reintroduction of kindergarten relief, original form of discount for the second spouse, discounts for working students, and introduction of greater relief for the fourth and subsequent children.
- *Benefits* – Removal of exemption caps on time-off benefits.
- *Self-employed persons* – No increase in the assessment base for social insurance contributions for self-employed persons (will remain at 35% of the average wage).
- *Exemption of voluntary tips* to employees in gastronomy under defined conditions.
- *Work performance agreement* – Cancellation of mandatory reporting of employees to health and social insurance registers for work performance agreements and adjustment of the current limit for entry into these systems.

Indirect taxes

- *Gastronomy* – Unification of VAT on catering services and the serving of non-alcoholic beverages at a rate of 12%.
- *Healthcare* – 0% VAT on prescription drugs.
- *VAT refunds* – Shortening of the deadline for VAT refunds on unpaid invoices to three months.
- *VAT limit* – Negotiations at the EU level on raising the limit for mandatory VAT registration significantly above CZK 2 million.
- *Still wine* – Rejection of the introduction of excise duty on still wine.

- Rejection of the *introduction of carbon taxes on fuels*.

Incentives/investments

- *Review of the Investment Incentives Act* with the aim of supporting local businesses, the generating of added value and companies that allocate earned resources back into the Czech economy.
- *Depreciation* – Introduction of faster and more efficient tax depreciation of investments.
- *Research & development* – Simplification of deductions for research and innovation (increased legal certainty and extension of the period of application).
- *Startups* – Drafting of a law on support for startups, including easier startup procedures, relief, the possibility of using employee share plans and an incentive depreciation policy for startup investors.
- *Rental housing* – Creating investment incentives and tax breaks for long-term investors in affordable rental/cooperative housing and introducing preferential tax depreciation for the construction of company and corporate apartments for employees.

Other

- *Electronic sales records (EET)* – Introduction of EET 2.0 from 2027 (should not apply to small businesses and occasional side jobs) and introduction of a tax credit for self-employed persons who keep records.
- *Real estate tax* – An end to automatic property tax increases based on inflation coefficients.
- Supervision of tax obligations of *foreign marketplaces and e-shops*.
- Tightening of controls on *employment agencies*.
- *Euro* – A commitment that this Government will not adopt the euro or take steps towards its introduction.

The plans include, among other things, a reduction in the corporate tax rate, mandatory transfer pricing documentation, the abolition of the cap on exemptions for selected benefits and the introduction of faster depreciation.

Pillar 2

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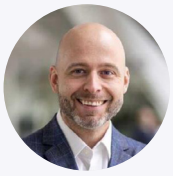
How to think when solving a pillar question?

In this "pillar" article, we will share with you a framework of questions we typically ask ourselves when dealing with any pillar-related situation. We have selected 10 basic questions or theses that we address in principle in every situation.

1. What is the relevant accounting standard? (often IFRS or US GAAP)
2. What is the accounting treatment according to the relevant standard? (It may not always be the same as what we are used to under CZ GAAP)
3. Is any special tax regime applied? (e.g. exemption, taxation upon realization, etc.)
4. What is the impact on taxes and profits, and thus on the effective tax rate? (e.g. is it included in P2 profit, how does deferred tax work, etc.)?
5. Is there a safe harbor? (CbCR safe harbor often works differently than full rules, e.g. I generally do not work with unrecognized deferred tax)
6. Is there a special "election" available? (Often, a special "election" is available that "accommodates" the local tax regime, e.g. the principle of realization, tax consolidation, or inclusion of profits from participations)
7. Does a special rule apply? (e.g. certain financing, transfer pricing, tax changes)
8. Do I apply separately for a subgroup? (e.g. MOCE or investment entities))
9. In cross-border transactions – is it treated symmetrically for accounting and tax purposes? (If not, caution is required)
10. Always review the OECD commentary and Czech law – sometimes the commentary effectively "changes" the original rule, and there may also be local specifics.

Of course, this is not an exhaustive list, and in specific situations we deal with many digressions and other complications offered by the rules, related interpretations, comments, and local rules. Pillar 2, whether we like it or not, is becoming an integral part of the tax agenda of every company within a large group.

VAT



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New methodology for VAT on real estate

The tax administration has finalized a new methodology for amended VAT Act effective 1 July 2025. Since July, the rules for applying VAT to real estate have changed significantly.

As a reminder, this mainly concerns the following areas:

- Taxation of new buildings – the time test is shortened to 23 months; only the first transfer after completion is taxed.
- Substantial change – a completely new definition, when the time test is restarted.
- Building plots – change in rules subjecting undeveloped land to VAT.
- Reduced rate for construction and modifications to residential buildings – fundamental changes to the rules.
- Assets created through own activities – cancellation, but with deferred effect.
- For more details, please refer to the summary in the February issue of our tax news.

Information prepared by the General Financial Directorate

The Tax Administration is finalizing an updated methodology for applying VAT to real estate. This should take into account the latest amendment to the law and replace the now significantly outdated interpretations published in 2015.

The methodology is quite extensive, with the current draft running to more than 40 pages (not including the appendix, which deals with the procedure for calculating floor areas).

Although it cannot be completely ruled out that the material will undergo further changes, we would like to familiarize you with selected areas at this stage.

Building plots

Assessing whether land constitutes a building plot is essential for the correct (non-)application of VAT on its transfer.

- Encumberability of land – The General Financial Directorate advocates a very broad interpretation based on the objective possibility of building on the land in accordance with the zoning documentation. The proposal does not allow for the intentions of the contracting parties to be taken into account (which was required by court practice prior to the amendment).

- Partial encumberability – The current proposal does not address how to proceed with large plots of land that are only partially buildable (e.g. a field across part of which a road may be built). Clarification of this issue would be very beneficial in practice.
- Structures designated for demolition – The proposal reflects the case law of the Court of Justice of the European Union and emphasizes the need to assess the specific circumstances of each transaction.

Significant change

If a construction undergoes a significant change, the 23-month time test for applying VAT to its transfer starts again.

A significant change occurs in particular if the costs exceed 30% of the sale price and its purpose is to change the use or living conditions of the property.

- The General Financial Directorate advocates a very broad interpretation. "Changes to living conditions" should include both technical improvements and repairs to buildings (with very limited exceptions). Costs incurred as part of a single "project" are added together.
- The sale price may also include the associated land.
- Costs incurred by another person (typically the tenant) will only need to be taken into account if they are paid by the property owner.
- For transactions where advance payments were made before the amendment and the taxation regime changed after the amendment, the correct application of VAT can be quite complex.

Reduced rate

The reduced rate generally applies to (i) the construction and supply of social housing buildings and (ii) construction work on completed residential buildings (in the latter case, this may also include "non-social" housing).

- The methodology generally emphasizes the importance of registering a building in the Register of Territorial Identification of Addresses and Real Estate in order to apply a reduced VAT rate. Conversely, in the case of residential units, their registration as "apartments" in the land register may not be decisive (which may be confusing for taxpayers).
- The proposal also contains a number of examples, including the calculation of the floor area of an apartment building, the merging of residential units, and additions that create new apartments.

Given the comprehensive nature of the methodology being prepared, the above list is by no means exhaustive.

Although the information has yet to be published, tax administrators will use it to assess all transactions affected by the new rules. We therefore recommend carefully assessing even those real estate transfers that have already taken place since 1 July 2025, in light of the new methodology. Since the amounts paid in real estate transactions are typically very high, the associated risks and uncertainties can have a significant financial impact.

Although the information has yet to be published, tax administrators will use it to assess all transactions affected by the new rules. We therefore recommend that, in light of the new methodology, you carefully assess even those real estate transfers that have already taken place since 1 July 2025

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What to watch out for when distributing profit share for board member

In August, the Supreme Court issued a ruling dealing with the validity of a resolution of a joint-stock company's general meeting deciding on the method of determining profit share for the board of directors and supervisory board. In this context, it is worth recalling the correct procedure for distributing profits to members of the company's elected bodies and what to look out for.

Dividends vs profit share for board member

While dividends represent a portion of a company's profits paid to shareholders, profit shares represent a portion of profits paid to members of elected bodies for performing their duties. They are paid out relatively frequently in both joint-stock companies and limited liability companies. From the perspective of best corporate governance practices, it is appropriate to provide it to members of the management body, i.e. members of the board of directors or executives. This is because it can serve as an appropriate incentive for them to achieve higher profits for the company. On the other hand, it is not recommended to provide profit share to members of supervisory bodies, typically members of the supervisory board, for whom linking remuneration to the company's profits could reduce their willingness to properly supervise and, where appropriate, oppose executive decisions of the board of directors that affect the amount of profit.

Conditions for profit share for board member

Let us recall the basic conditions under which a profit share may be granted to a member of an elected body. First, its distribution must be permitted by the company's founding legal act (articles of association, partnership agreement or memorandum of association). Furthermore, it is advisable that the right to such remuneration and, where applicable, the details of its payment, also be regulated by the contract for the performance of the function. However, even if the contract for the performance of the function is silent on this matter, remuneration may still be granted. This is because a necessary prerequisite for the distribution of remuneration is the adoption of a resolution by the general meeting approving such remuneration.

In order for a company to distribute a profit share, the approved financial statements must show that the company has sufficient disposable profit for such distribution. The decision to distribute it is therefore a decision on the distribution of profits, which (unless otherwise specified in the founding legal act) is adopted by a simple majority of votes at the general meeting of shareholders present in a limited liability company, or by a three-quarters majority of votes of shareholders present in the case of a joint-stock company.

Profit shares for board member are usually approved at the general meeting immediately after the proposed dividend amount has been approved. Previous case law essentially ruled out the payment of such profit share without the simultaneous payment of dividends to partners or shareholders. However, this case law has been superseded. Today, it is permissible for the general meeting to approve only such distribution of profits that goes to members of elected bodies, but not to partners or shareholders. However, if this is to happen in a joint-stock company, the decision must be duly justified, i.e. it must explain why the members of the board of directors are to receive the profit, but the shareholders are not. It is interesting to note in this context that the requirement for an important reason also applies to cases of distributing profit to the company's special-purpose funds from profit. A recent Supreme Court decision (dated 26 August 2025, file no. 27 Cdo 2081/2024) shows that if the articles of association stipulate that profits are to be allocated to special-purpose funds without specifying the amount to be allocated to the funds, then the general meeting may only allocate profits to these funds if there is an important reason for doing so. This leads to a general recommendation. If a joint-stock company wants to have such funds, it should specify them precisely in its articles of association, including the mechanism for ensuring they are replenished with profits. If this mechanism is evident from the articles of association, this will in itself be an important reason for allocating profits to this fund.

Back to profit share for board member. As mentioned above, the proper payment requires approval of their amount by the general meeting (or by the supervisory board, if the power to elect members of the board of directors and approve their contracts of office is transferred to the supervisory board by the articles of association). The same applies to any other remuneration to be provided to a member of an elected body. It follows from the established case law of the Supreme Court that the purpose of this rule is *"ensure that partners or shareholders have control over the remuneration of members of governing bodies and prevent members of statutory bodies in particular from determining their own remuneration regardless of the company's financial situation and the quality of the performance of the remunerated members of governing bodies."* Remuneration must therefore be transparent to the owners of the company in all cases.

Dispute over transparency regarding profit share for board member

In its recent decision, the Supreme Court dealt precisely with this degree of transparency, but also with the certainty of the resolution on the distribution of profit share for board member. Based on a lawsuit filed by a minority shareholder (21.53%), the court assessed the validity of a resolution of the general meeting of a joint-stock company, whereby CZK 3.1 million of the approximately CZK 11.3 million in available profit for 2019 was distributed to shareholders in the form of dividends and CZK 380,000 to members of the company's elected bodies in the profit shares. Regarding the specific amount that was to be paid to individual members, the draft resolution in the invitation stated: *"Each member's share of the profit will be determined as a percentage based on previous years."*. The invitation did not contain any further explanation. At the general meeting itself, in response to a protest by a minority shareholder, the chairman of the general meeting explained that *"profit shares are distributed among individual members of the bodies in proportion to their approved monthly remuneration, thus forming a kind of* 13th and 14th salary, *as it is known in the business world."*.

The appeals court first ruled that the resolution adopted in this manner was invalid. It justified its decision by stating that the approved resolution did not provide a "clear procedure" for how the board of directors would calculate the amounts paid to individual members of the elected bodies when paying out the share of profits, and that this procedure was not apparent from the explanation given to the applicant directly at the general meeting. It also examined earlier resolutions adopted by the company, where the specific amount of profit shares was also absent. According to the court, the resolution therefore unlawfully allocated a share of the profit to the members of the company's bodies without there being a rule approved by the general meeting according to which the specified amount of bonuses would be distributed among the individual members of the bodies. In the court's view, the board

of directors therefore distributed the profit shares among themselves according to their own established practice.

However, the Supreme Court rejected the conclusion of the appellate court. It reiterated the basic rule of the entire remuneration structure in the Business Corporations Act outlined above, namely that members of the board of directors cannot determine the amount of remuneration or other benefits provided in connection with the performance of their duties themselves (based on their own ideas). The remuneration must be decided by the general meeting (or the supervisory board, as applicable). However, the general meeting does not have to determine the exact amount of remuneration for the performance of the function of a member of a statutory body; it is sufficient to establish rules for its determination. And according to the court, this is precisely what happened in the case in question. The Supreme Court thus found that the disputed general meeting decision, i.e. that the specific amount of remuneration (in this case, profit shares for members of the board of directors and supervisory board) would be determined by someone other than the general meeting, was a proper decision on remuneration. Therefore, in its opinion, the resolution of the general meeting established a sufficiently specific rule for determining profit shares as one of the forms of remuneration for members of the company's elected bodies for each member of the company's board of directors and supervisory board. The fact that the result to be achieved by this rule could not have been known to the shareholders was not considered relevant.

What to take away from this?

It follows from the above that the legal regulation of profit distribution and related case law, especially with regard to profit shares, is relatively extensive and requires many factors to be taken into account. In practice, therefore, any general meeting decision, especially if it concerns such a fundamental issue as the distribution of profits, must be properly formulated and documented, including the reasons leading to such a decision (especially in a joint-stock company). This is the only way to avoid the risk of invalidity of the general meeting's resolution and the possible negative consequences that may result from such invalidity (e.g. the obligation to return dividends, profit shares or other payments).

If you are considering incorporating director profit share for board members into your founding legal documents, want to set up a special-purpose fund from profits, are unsure about the wording of the invitation to a general meeting to be devoted to the distribution of profits, or have any other questions related to the remuneration of members of elected bodies, please do not hesitate to contact us.

In practice, therefore, any decision of the general meeting, especially if it concerns such a fundamental issue as the distribution of profits, must be properly formulated and documented, including the reasons leading to such a decision.

Sustainability

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How a voluntary standard can boost sustainability reporting in Europe

The Voluntary Sustainability Reporting Standard for SMEs (VSME) has been in force for almost a year. Although there has been a move away from certain mandatory reporting requirements, demand for information on companies' non-financial performance remains strong.

The VSME was submitted to the European Commission on 17 December 2024. This standard is intended as an alternative for small and medium-sized enterprises that are not subject to sustainability reporting requirements under the CSRD (Corporate Sustainability Reporting Directive).

What changed in 2025?

Due to concerns about the loss of competitiveness of European businesses, the European Commission has prepared a package of simplification proposals entitled Omnibus.

During 2025, we see the following major changes:

- Deferral of disclosure requirements for certain companies (approved)
- Temporary reduction in the scope of reported information for already reporting companies (approved)
- Permanent reduction in the scope of reported information for all enterprises (draft being prepared)
- Limiting the scope of companies affected by CSRD (draft ready for approval)

More than 80% of companies will most likely be excluded from the original wording of the CSRD. Many of them were already preparing for the upcoming regulation.

Why do companies want to report on sustainability even now?

Companies are gradually beginning to recognize not only the costs but also the benefits associated with sustainability reporting, e.g.:

- Meeting the requirements of banks, investors, and suppliers

- Meeting customer expectations and enhancing reputation
- Improving access to financial resources
- More comprehensive approach to identifying and managing risks
- Disclosure of non-financial data as an opportunity to manage individual sustainability topics
- Established and functioning processes for collecting and working with non-financial data

Given current developments and growing demand for non-financial data, it can be assumed that the importance of VSME will continue to grow in 2026.

Demand for non-financial company data is becoming a significant driver of sustainability reporting.

Case law

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Italian tax court on the alleged artificiality of intermediate holding companies

In the last issue, we scared you with the Dutch court's strict view of holding structures – in this issue, we balance things out and bring you some good news.

In a recent ruling, the Milan Tax Court of First Instance sided with an international private equity fund (the "Fund") and rejected the Italian tax authorities' attempt to tax capital gains arising from the indirect sale of an Italian company.

Subject of the dispute

The case concerned the sale of an Italian company. The Fund held this stake through two holding entities based in Luxembourg (Lux I controlled Lux II, which in turn controlled the Italian company). Lux I sold its stake in Lux II.

The Italian Tax Administration challenged the failure to file a tax return and report capital gains in Italy, which, in its opinion, should have been subject to Italian corporate tax. The Italian authorities claimed that the Luxembourg entities were mere conduits – the actual recipient of the profit from the sale was the Fund, and the structure lacked economic substance as it was created solely for the purpose of avoiding Italian taxation of capital gains.

View of the court

The Milan Tax Court rejected the tax authorities' claims and emphasized that the Luxembourg holding companies (Lux I and Lux II) were not fictitious. In the court's view, the structure was genuine and functionally appropriate. The judges focused in particular on the following aspects:

- The Luxembourg entities had their own offices and staff, albeit on a limited scale.
- Board meetings and general meetings were held regularly and attended by experienced experts, some of whom were residents of Luxembourg.
- Investment decisions and decisions on dividend distribution were made autonomously by the boards of directors of the holding entities during separate meetings (i.e. there was no pre-set automatic mechanism for transferring obtained funds).

What to take away from this?

The decision confirms that the mere existence of a relatively "light" corporate structure does not automatically imply artificiality/abuse. The economic and operational substance of foreign entities must be assessed on a case-by-case basis and cannot be ignored without further investigation. The decision also demonstrates the importance of maintaining a reasonable actual operational substance of corporate structures (and its documentation).

The decision confirms that the mere existence of a relatively "light" corporate structure does not automatically imply artificiality/abuse.

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All in to shape the future with confidence.

Did you know:

- The Tax Administration has published information regarding group VAT registration as of January 1 2025
- The Ministry of Justice has made the restructuring register available?
- The tax assessment period for recipients of investment incentives differs from the standard rules?
- The Office for the Protection of Competition wants broader market control and personal accountability for managers?
- It might be possible to achieve either a reduction in advance payments or a complete cancellation of the obligation to pay tax in advance for a certain period?