

EET suspended until the end of the year

12th May 2020

The Chamber of Deputies approved the government's proposal to suspend EET (Electronic Registration of Sales) until the end of 2020. The suspension applies to both the first two waves already launched (catering, accommodation, wholesale, retail) and other taxpayers who were originally supposed to start registering sales from 1 May 2020. The proposal has de facto extended the previously approved EET postponement for the period of the state of emergency and 3 months after.

The proposal¹ to suspend EET until the end of 2020 will now be discussed by the Senate as emergency legislation.

If the amendment is approved, from January 2021, EET will newly apply to e.g. health, transport, accounting or legal services, selected crafts or the sale of your own products.

We recommend using the remaining time to analyze whether particular revenues will be subject to EET and, if necessary, to submit a request for a mandatory assessment.

For the sake of completeness, we add that the transfer of selected goods and services to the 10% VAT rate category in connection with the introduction of EET has not been postponed and is therefore effective from 1 May 2020. These include e.g. catering services (including draft beer), water supply via networks, childcare, hairdressing, shoe repairs, bicycle repairs or housekeeping services.

If this topic is of concern to you, we will be happy to discuss it with you in more detail.

¹ <https://www.psp.cz/sqw/text/tiskt.sqw?O=8&CT=849&CT1=0>



David Kužela

david.kuzela@cz.ey.com
+420 225 335 107
+420 731 627 085



Nikola Kratochvílová

nikola.kratochvilova@cz.ey.com
+420 735 729 309