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Reduction of bureaucracy |

Changes in tax, customs and administrative law promise simplification, and increase in speed and efficiency

| 1. Lump sum expense on transport

For tax periods commencing in 2009, an amendment to the Income Taxes Act has introduced the possibility to claim expenses on transport by road motor vehicles used for business purposes as a lump sum amounting to CZK 5,000 for each whole calendar month, as an alternative to proving actual costs by means of a so-called journey book.

| 2. Increase in lump sum expenses

For tax periods commencing in 2009, the lump sum expenses for private entrepreneurs have increased. Lump sum expenses for craftsmen increases from 60% to 80%, for other sole traders from 50% to 60% and for incomes from intellectual property rights or exercise of independent professions from 40% to 60%.

| 3. Data boxes

From 1 July 2009, data boxes have been introduced that allow sending and receiving of official documents from public authorities in electronic form and hereby supersede the classic method of delivery in paper form. All dispatch documents have to be provided with a guaranteed electronic signature and their delivery has the same legal effect as the delivery to the addressee only. The document which is supplied in to the data box is delivered at the time of login to data box by authorized person (usually it is an authorized representative). If this does not happen within 10 days from the date of delivery of a document to the data box, this document is considered to be delivered by the last day of this period (so-called construction of delivery).

| 4. The EORI number

From 1 July 2009, all economic operators making custom declarations have to identify themselves with a so-called EORI number which represents the identification number for customs purposes and is valid throughout the whole European Community. It does not replace identifiers allotted to economic operators for tax, statistical and other purposes.

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