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**Changes in tax administration**

**Tax Administration Act  
New Insurance Act**

**1. Due date of tax and insurance premium**

As a consequence of the adoption of the new Payment Systems Act, the due date of tax or insurance is newly determined as the day on which the relevant amount is credited to the bank account of the appropriate tax administrator, social security administration office or health insurance company. As a result, the time limit of the payment of taxes and insurance premiums is shortened. Thus, the payment order will have to be made before the due date. This procedure will apply as of 1 November 2009 for payment of tax and as of 1 January 2010 for payment of insurance premiums.

**2. Delivery of documents in the tax proceedings by post**

As of 1 July 2009, the so-called "insertion into the post box" concept will be instituted will be applied to the delivery system of tax documents by post. That means that if the delivery of documents to the addressee failed, it is possible to insert this document in the recipient's post box after the lapse of the deposit period at the post office. This will increase the probability that the addressee gets to know what kind of document has been delivered to him. However, the so-called construction of delivery still applies, i.e. if the addressee will not accept the document within 15 days of deposit at the post office, the last day of this period will be considered as the date of delivery. In case the addressee does not have a mailbox, the document will be returned to the tax administrator which will publish it on its official board in the form of public decree.

**3. Insurance Act**

The new Insurance Act will bring from January 2010 an increase in awareness and thereby also protection of insurance companies' clients. Information about the risk of investment in case of inception of life insurance, the financial situation of the insurance company or the structure of their shareholders will be available for the consumers. The Act also gives an exemption from the prohibition of discrimination to the insurance companies, i.e. insurance companies will be allowed to take into account the clients' age, health status and gender.

