LTA
LEGAL TAX AUDIT

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NEWSLETTER
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In the following paragraphs, we would like to introduce to you several innovations with which the area of labour law has welcomed the new calendar year. Some of them are already part of the current legislation, others have been arrived at by the Supreme Court in its case law. Also in 2023, we will closely monitor the upcoming amendment to the Labour Code, which has the potential to significantly affect a number of labour-law matters, such as agreements on work performed outside an employment relationship, home office, parental leave, and others.

Paternity leave

Since 1 December 2022, the Labour Code contains new provision of Section 195a, establishing the right of an employee – father – to paternity leave in connection with the birth of and care for a child, for as long as the employee may receive paternity postnatal care benefit. This benefit is provided from the sickness insurance system for a period of up to two weeks, compared to one week in the past. Previously, the official term "paternity leave" did not exist, and the employee – father – took parental leave. In addition, paternity leave may also be taken in a difficult situation if the child is stillborn or dies within six weeks of their birth. In order to be entitled to the benefit in question, the employee must take paternity leave within six weeks of the birth of the child or the day he started to take care of the child. The employee may determine the exact starting day of the leave based on his individual needs. The procedure for taking paternity leave is as follows: the employee submits an application for paternity leave to his employer and, *via* his employer, he submits an application for paternity postnatal care benefit, intended for the relevant district social security administration. As in the case of parental leave, it is possible for both the father and mother of the child to take the leave at the same time. Accordingly, the child's mother takes maternity leave immediately after the birth of the child, and the father takes paternity leave, after which they can both take parental leave. In both cases, the employees (both men and women) are subject to appropriate protection against termination of their employment by the employer, and the employer is also obliged to reassign the employee to the original job position after the end of the maternity and paternity leave.

Amendment to the Decree regulating occupational medical services

With the onset of the new year, the employers' administrative burden has also been somewhat relieved, as from 1 January 2023 the obligation to automatically perform periodic occupational medical examinations of employees ceases to exist. These examinations were required for employees in the first and second categories (in terms of the risk-bearing nature of the work performed) pursuant to the Public Health Protection Act (in the absence of risk factors), as well as generally for employees working on the basis of an agreement to perform work or an agreement on working activities. Nowadays, it is necessary to carry out these examinations only if the employee or employer requests them. As concerns the remaining third and fourth categories, periodic examinations must continue to be carried out; the obligation to carry out initial examinations for all job positions remains, too. Also, the frequency of mandatory occupational medical supervision at the employer's workplace is reduced from one to three years, in some cases even to the extent set at the sole discretion of the employer or the occupational medical services provider

Supreme Court on unpaid leave

As we pointed out last year in the News section on our website, the Supreme Court significantly intervened in the relatively frequent Covid practice, when in the event of a lack of work for employees, employers concluded agreements

with employees on taking unpaid leave (e.g. due to the closure of the establishment during the lockdown). By this procedure, employers tried to avoid the need to dismiss employees, while at the same time they were economically unable to bear the costs in the form of 100% wage compensation for an obstacle to work on the part of the employer on a long-term basis. However, in its judgment of 23 August 2022, rendered under File No. 21 Cdo 496/2022, the Supreme Court declared this procedure unlawful on the grounds that the employee cannot validly waive their right to wage compensation when an obstacle to work on the part of the employer exists. Agreements concluded in this manner shall therefore be disregarded. In the future, unpaid leave should therefore only be taken on the basis of a written agreement that sufficiently describes the reason for its conclusion so that it cannot be confused with an obstacle on the part of the employer or with an obstacle on the part of the employee, during which the employee is entitled to wage compensation from the employer. In particular, these reasons will include the employee's interests and needs – for example, the employee's studies, stay abroad exceeding the scope of the employee's leave, family situation, etc. Otherwise, employers expose themselves to the risk that the employee will later reconsider their consent to the agreement in question and will seek wage compensation for the period of "unpaid" leave in court.

Current status of the amendment to the Labour Code

Although it may have seemed last autumn that the adoption of an amendment to the Labour Code implementing European Directives, concerning the transparency of working conditions and the so-called work-life balance, is almost imminent, the situation is somewhat different at this moment. So far, a large number of remarks from a number of entities that have commented on the original proposal of the Ministry of Labour and Social Affairs have been processed. The amendment is thus still at the very beginning of its legislative journey and, according to our information, it will not get to the first reading in the Chamber of Deputies before this spring. Its effectiveness can be expected in the second half of this year at the earliest. Similarly, the final wording of the amendment is a question mark, as significant deviations from the original proposal can be expected in a number of areas. Once the amendment proceeds to a more advanced stage of the legislative process, we will, of course, inform you in detail.

In addition to the amendment to the Labour Code, an amendment to the Employment Act is also under legislative preparation, and aims at regulating the business conditions of employment agencies and also specifying the definition of illegal work. In the future, supervisory authorities will be able to conclude that illegal work exists at any time once they find that the work is performed by the employee personally in a relationship of superiority of the employer and subordination of the employee, in the name and according to the instructions of the employer, and outside the employment relationship. It will no longer be decisive for how long the work was carried out in this way.

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On 6 January 2023, an amendment to the Civil Code and the Consumer Protection Act came into effect, which aims at improving the position of consumers in legal dealings with entrepreneurs. The overview of the most interesting news is below.

Increased protection when shopping online

- In the event that an entrepreneur publishes consumer reviews, he is obliged to provide information on whether and how he found out that the published review came from a consumer who had actually bought the product. If the entrepreneur does not verify that the review was actually written by the buyer, he must not state that the review comes from the consumer. In addition, it is forbidden to post fake reviews or misrepresent consumer reviews.
- Better online shopping conditions also bring new obligations for online marketplace providers. An online marketplace is an online platform where a number of independent traders can sell their products. These are mainly various auction portals – Amazon, EBay, Vinted, etc.

  The supplier is obliged to inform the buyer whether or not the seller is an entrepreneur, and if not, the buyer must be warned that consumer protection will not apply to his purchase. Furthermore, the buyer must be informed of what obligations under the purchase contract, if any, will be attributable to the online marketplace provider and to the seller.

  An equally important information duty is to familiarise the buyer with the main parameters determining the order of submitted offers.
- Buyers must now also be aware that they are undertaking to make payment. When concluding the contract electronically, when the next step a contract is concluded and the buyer's obligation to pay for the goods arises, the button will have to be marked with an easily legible inscription "Order obliging to payment", or any other inscription having the same meaning.
- The goods must be delivered to the customer within thirty days, unless otherwise agreed.

End of concluding contracts during telephone offers

- When offering services or goods by telephone, the entrepreneur is obliged to inform the consumer about his identity and the business purpose of the call. If the customer agrees with the offer, the entrepreneur is obliged to send to the customer the offer in text form (e.g. by e-mail), and the customer will be bound by the offer only after expressing his consent electronically or by signing the offer acceptance on the document. Acceptance of the offer only by telephone is therefore not binding for the customer.

Changes in liability for defects

- The period during which it is presumed that the item was defective at the time of its receipt has been extended from 6 months to 12 months. Therefore, if the seller wants to reject the claim, it will be up to the seller to prove that the item was not defective upon receipt.
- The regulation of liability for defective performance for contracts the subject of which is the provision of digital content or digital content services (e.g. applications, provision of cloud storage, computer programs, e-books) is newly stipulated.

End of fake discounts

- Entrepreneurs are obliged to inform consumers about the lowest price at which the entrepreneur sold the goods for 30 days before the discount was granted. This obligation does not apply to products with a short shelf life and perishable products.

Wider possibilities for rescinding a contract

- If the consumer becomes a victim of an unfair practice, he will be entitled to rescind the contract within 90 days of its conclusion (or he may also request a price reduction).
- As concerns contracts concluded outside the business premises during a trip organised by the entrepreneur or during an unsolicited visit of the entrepreneur to the consumer's home – so-called door-to-door selling, the consumer is now entitled to rescind the contract concluded in this way within 30 days (previously the period for rescission was 14 days).
- Consumers are now entitled to rescind a contract concluded outside the business premises by any unequivocal statement made to the entrepreneur. Accordingly, entrepreneurs may not set any formal requirements for the possibility of rescission.

Prohibition of dual quality of products

- It is prohibited to sell products as products identical to a product sold in other EU Member States, even though such a product has a substantially different composition or characteristics, unless justified by legitimate and objective facts.

End of unfair arrangements

- Entrepreneurs are prohibited from using unfair arrangements in contracts with consumers. An unfair arrangement is an arrangement that creates a significant imbalance in the rights or duties of the parties to the detriment of the consumer (e.g. excluding or limiting rights arising from defective performance or compensation for damage). Violation of the prohibition constitutes a misdemeanour.

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For natural persons, the concept of good reputation can be compared to personal honour or a good name. However, can we also speak of a good reputation in the case of legal entities, i.e. artificially created legal constructions? Yes, definitely. Even in the case of legal entities, this is a very important element of their "existence", which often predetermines, especially as concerns business legal entities, how successful they will be in the subject of their activities. It is therefore natural that the law protects the good reputation of both natural persons and legal entities.

Approach by courts to the protection of legal entities' good reputation

Last November, the Municipal Court in Prague dealt with a very interesting case concerning the interference with the good reputation of a legal entity, conducted under case No. 22 Co 200/2022. In the dispute in question, the plaintiff – a legal entity engaged in beekeeping – sought protection of its good reputation by means of an action brought against a legal entity – an association of various persons – engaged in beekeeping. The plaintiff's reputation was allegedly damaged in 2017, when the January issue of a periodical, published by the defendant, made public an article evaluating the selected hives from the consumer's point of view, including a hive the producer of which was supposed to be the plaintiff and which, according to the author of the article in question, should have been of a very poor quality. Since the plaintiff did not agree with the content of the article in question, which, in the plaintiff's view, harmed it and caused it non-material damage, it decided to defend itself in court.

The plaintiff stated in the cited court proceedings that it had not produced the hive tested. However, another hive was evaluated in the test, which was also attributed to the plaintiff and which was also alleged to have been deficient. However, the evaluation of that second hive did not reveal what deficiencies that hive was to show and what evaluation criteria were taken into account in its assessment. Due to the plaintiff's disagreement with the content of the relevant article, the plaintiff filed the lawsuit in which it sought (a) the opportunity to publish a response to the defendant's article in its periodical, (b) an apology from the defendant and (c) last but not least, the payment of a financial amount of CZK 400,000 as reasonable satisfaction for the non-material damage caused in the form of interference with its good reputation.

One of the key topics of this dispute was the legal question of whether a legal entity is also entitled to adequate satisfaction if its good reputation is interfered with, because the Civil Code or any other legal regulation does not explicitly grant such a right to it (unlike natural persons), unless it has been agreed upon. In its judgment, the court of first instance ruled that this was not the case, relying on the ruling of the Supreme Court of the Czech Republic under No. 23 Cdo 327/2021. The court stated that although natural persons and legal entities have the same rights in many respects, this is not the case because the Civil Code does not grant any such an explicit right to legal entities. It also noted that legal entities were entitled to adequate compensation in certain situations, but not where their good reputation is compromised.

The court of appeal disagreed with the reasoning of the first-instance court and thus also of the Supreme Court of the Czech Republic, and changed the judgment of the first-instance court, awarding the plaintiff the amount of CZK 100,000 as adequate satisfaction for the non-material damage caused by interference with its good reputation.

The court of appeal admitted that the Civil Code does not contain the right of a legal entity to adequate compensation for an interference with its reputation, unless it has been agreed, but in its opinion this is a gap in the law that needs to be filled.

The entire reasoning of the court of appeal can be considered very convincing, leading to a fair outcome of the dispute in question and the arrangement of the rights and obligations of the plaintiff and the defendant. However, the court of appeal’s argument can also be supported as follows. Damage to the good reputation of natural persons and legal entities often/usually occurs when there is no contractual relationship between the persons concerned – the injuring party and the injured party. In these cases, the logic of the matter suggests that there cannot be a right to adequate satisfaction agreed upon in the event of non-material damage caused by interference with the good reputation of the injured party. Therefore, if legal entities did not have that right, it would be possible to cause them non-material damage by harming their reputation with impunity. Such an absurd conclusion cannot be accepted, and therefore it is possible to identify with the reasoning of the Municipal Court in Prague.

Regarding the case under discussion, it can be noted that an appellate review has been filed against the commented decision of the Municipal Court in Prague, which will be decided by the Supreme Court of the Czech Republic. It is therefore a question whose legal opinion will prevail in these proceedings.

However, the latter must be supplemented with one more important fact. The appellate court inferred the plaintiff’s right to adequate satisfaction also on the basis of protection against unfair competition, since the defendant was, at the time of the publication of the disputed article, a 100% shareholder of a legal entity which, like the plaintiff, was engaged in beekeeping. Therefore, even if the reasoning of the appellate court to fill a gap in the law did not succeed, there is a considerable chance that the Supreme Court of the Czech Republic would not have to annul the appellate court’s decision if it disagreed with the legal interpretation of the protection of a legal entity against interference with its reputation.

In conclusion

The importance of good reputation of natural persons and legal entities is indisputable.

In the case of natural persons, this fact is fully reflected in the Civil Code. It has not yet been clarified whether this is also the case for legal entities.

The Municipal Court in Prague has come up with an interpretation that is properly argued and that has a chance to clarify this topic, especially regarding the right of a legal entity to reasonable satisfaction for non-material damage incurred by it as a result of interfering with its good reputation. If the interpretation of the Municipal Court in Prague succeeds in the Supreme Court of the Czech Republic, it will be an important signal to all legal entities, whose reputation has been affected outside of competition, that they can obtain (among other things) reasonable satisfaction expressed in money.

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EXTENSION OF TEMPORARY PROTECTION AND TOLERANCE VISAS

On 24 January 2023, the amendment to Act No. 65/2022 Coll., on certain measures in connection with the armed conflict in the territory of Ukraine caused by the invasion of the troops of the Russian Federation, came into force.

This amendment deals mainly with the extension of temporary protection and visas for the purpose of tolerance, granted mainly to refugees from Ukraine. On the basis of these two residence permits, their holders have (among other things) free access to the Czech labour market. Therefore, even as foreigners from third countries, they do not need any type of work permit to perform dependent activity (in an employment relationship) in the territory of the Czech Republic.

The temporary protection holder's stay is deemed to be temporary protection (within the meaning of extending the right of stay) until 31 March 2024, if both of the following conditions are met:

a) the temporary protection holder registers by 31 March 2023, using the electronic form published on the website of the Ministry of the Interior; and

b) he/she subsequently appears in person in the offices of the Ministry of the Interior for the purpose of marking the visa sticker, by 30 September 2023.

The above means that if temporary protection holders do not take both of the above steps, their temporary protection will cease to exist. It is therefore important to both register online and attend a personal meeting.

The whole process is much easier for holders of visa for the purpose of tolerance, as the extension of these visas will take place automatically, by virtue of law. Their holders thus do not have to do anything. But they can come to the Ministry of the Interior for the purpose of obtaining the visa sticker, if they are interested in it.

In connection with the discussed amendment, employers are recommended to inform their employees, who are temporary protection holders, of the above. If such employees' temporary protection is terminated, then employers that keep employing them will commit the offense of enabling the performance of illegal work.

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Increase in the minimum wage

The Government has decided to increase the monthly minimum wage to CZK 17,300 (from the original CZK 16,200), starting from 1 January 2023. At the same time, the so-called guaranteed wage increased (only in one category out of eight). With the increase in the minimum wage, the maximum tax credit for placing a child in a pre-school facility (the so-called nursery fee), the limit for the exemption of regularly paid old-age pensions (36 times the minimum wage) or the minimum income limit for entitlement to a tax bonus for a child have increased.

Increase in the maximum annual assessment base for social insurance

The maximum annual assessment base for social insurance contributions increases to CZK 1,935,552 in 2023 (in 2022 it was CZK 1,867,728). This amount is also relevant for the application of the progression of personal income tax; income up to this amount will be subject to a rate of 15%, income exceeding this threshold will be subject to a rate of 23%.

Mandatory filing of a tax return by natural persons

Employees who have income other than just income from employment will not have to file a tax return for 2023 (to be filed in 2024) if their remaining income does not exceed CZK 20,000 (an increase from the original amount of CZK 6,000) and will be allowed to ask the employer – if other conditions are met – to carry out an annual settlement.

Reimbursement of domestic travel expenses (Ministry of Labour and Social Affairs Decree No. 467/2022 Coll.)

Meal allowances for domestic business trips and compensation for the use of one's own road motor vehicles have been increased from January 2023 as follows:

<u>Meal allowances</u>

For each calendar day of a business trip, the employee is entitled to a meal allowance of at least:

a) CZK 129 (the upper limit for the public sector is CZK 153), if the business trip lasts from 5 to 12 hours;

b) CZK 196 (the upper limit for the public sector is CZK 236), if the business trip lasts 12 to 18 hours;

c) CZK 307 (the upper limit for the public sector is CZK 367) if the business trip lasts longer than 18 hours.

Compensation for using one's own road motor vehicle

For each kilometre driven during a business trip, the employee is entitled to compensation for wear and tear of the vehicle in the amount of CZK 5.20.

The average price of fuel (unless the employee applies the price actually paid) is:

a) CZK 41.20 per litre of petrol Natural 95

b) CZK 45.20 per litre of petrol Natural 98

c) CZK 44.10 per litre of diesel fuel

d) CZK 6 per kWh of elektricity

Reimbursement of foreign travel expenses

There has been an increase in meal allowances for foreign business trips to some countries (in Europe, for example, Poland, Finland, Sweden or Denmark).

Cash meal allowances

The increase in limits of meal allowances for the public sector for domestic business trips has, among other things, an impact on the increase in the maximum amount of the cash contribution for meals (the so-called lump-sum allowance), which is exempt from taxation for employees, to CZK 107.10 (CZK 153 x 70%). If the employer pays the employee a higher cash meal allowance, the amount exceeding the limit of CZK 107.10 is subject to tax (and social and health insurance contributions).

Meal vouchers (tax deductibility on the part of the employer)

The increase in meal limits for the public sector for domestic business trips has also an impact on the increase in the tax deductible amount of the meal allowance provided as a non-monetary contribution in the form of meal vouchers, to CZK 107.10 (CZK 153 x 70%).

Discount on social insurance contributions for part-time jobs

From February, employers will be able to apply a 5% reduction in social security contributions to selected groups of employees working part-time (i.e. a levy of 19.8% instead of 24.8%). For more detailed information, we refer to our Newsletter of December 2022.

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An amendment to the VAT Act came into effect on 1 January, the purpose of which was mainly to reduce the administrative burden on smaller entrepreneurs by increasing the limit for mandatory VAT registration to CZK 2,000,000 and to reduce sanctions associated with the submission of control statements.

Increase in turnover for VAT registration

The main change is unambiguously an increase in the turnover limit for mandatory registration from CZK 1 million to CZK 2 million generated in the 12 consecutive immediately preceding calendar months. This means, *inter alia*, that a payer that has its registered office in the Czech Republic and is not a group may request cancellation of registration if one year has passed since the date he became a payer and he has not achieved a turnover of more than CZK 2,000,000 in the 12 consecutive immediately preceding calendar months.

Changes in the area of control statements

The original five-day period for responding to a request to change, supplement or confirm the submitted control statement has been extended to 17 days in the case of delivery to a data box. However, that period begins to run from the date of delivery of the request and not from the date of its receipt. Therefore, the sooner the payer becomes familiar with the request, the more time he has to file a subsequent control statement. However, the five-day period for responding to the request for filing control statements was still maintained. The payer is now obliged to submit also the so-called “zero control statement” by selecting the option “I am not obliged to file a VAT report” from the menu “Quick response to the received request for submission” when submitting the control statement.

The change will also affect the penalty system of the VAT control statement, in particular by reducing the fines for a failure to file a VAT control statement. Fines for a failure to file the control statement (with the exception of a fine of CZK 1,000) have been reduced to one half if the taxpayer is a natural person with a quarterly tax period or a limited liability company that has only one shareholder – a natural person.

According to the related transitory provisions, the conditions for imposing half amount of the fines also apply to fines incurred before the effective date of the amended wording of the VAT Act, which have not been finally decided by a payment assessment until the effective date of the amendment, i.e. until 31 December 2022.

The financial administration has issued information on the amended areas, in particular Information on changes in the VAT Act with effect from 1 January 2023 – the area of VAT control statement, and Information on the amendment to the VAT Act with effect from 1 January 2023 – Rules for the transitory period in connection with the increase in the amount of turnover triggering the obligation to register for VAT.

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TAX DOCUMENTS FOR TRILATERAL TRANSACTIONS

In December 2022, the decision of the Court of Justice of the European Union in case C-247/21 Luxury Trust Automobil GmbH was published, addressing the question whether the absence of the note "tax is paid by the customer" on an invoice affects the application of the simplified VAT regime for trilateral transactions.

The dispute concerned the Austrian company Luxury Trust Automobil GmbH, an intermediary and seller of luxury vehicles, which bought these vehicles in the UK in 2014 and subsequently supplied them to M s.r.o., a company with its registered office in the Czech Republic, with the cars being transported from Britain directly to the Czech Republic. Luxury Trust Automobil GmbH issued a document stating that it was an intra-EC trilateral transaction exempt from VAT; however, the document did not contain a note on the transfer of the tax liability to the purchaser of the goods. Unfortunately, M s.r.o. did not pay tax on the acquisition of goods in the Czech Republic and, according to information from the financial administration, it was a "missing trader".

The use of the simplified procedure for trilateral transactions is a voluntary decision of the intermediary in the retail chain (here: Luxury Trust Automobil GmbH). However, it can only benefit from an exception from the general VAT application rules if all the relevant legal conditions has been met. The Court of Justice concluded that, where if tax document does not contain information that the tax is to be paid by the customer, then in the context of a trilateral transaction, the final purchaser is not validly designated as the person liable for VAT payment, whereby one of the basic conditions for using the simplified taxation procedure has been breached. Therefore the basic rules apply, according to which the place of performance for the acquisition of goods is in the state that issued the VAT ID to the acquirer of the goods (here: Austria), unless it proves that the acquisition of the goods was taxed in the state in which the transport of the goods was terminated (here: the Czech Republic). Since Luxury Trust Automobil GmbH did not tax the acquisition of goods in the Czech Republic, and such tax was not paid even by the final recipient of the goods (M s.r.o.), the Court of Justice of the EU confirmed the right of the Austrian tax administration to tax this transaction in Austria.

The question whether the subsequent correction of a tax document (stating the note "tax is paid by the customer") can remedy the breach of the conditions of the simplified procedure for trilateral transactions, i.e. validly designate the final recipient of the goods as the person liable for payment of VAT retroactively as to the issue date of the original invoice, was answered in the negative by the Court of Justice of the EU. This is the first issue of the invoice requested, which cannot have a retroactive effect, and so even if the invoice is subsequently supplemented with missing information, it is still true that the conditions for the use of the simplified procedure were not met on the date of acquisition of the goods.

It follows from the above-mentioned court decision that intermediaries in a trilateral trade, willing to use the simplified regime for taxing the acquisition of goods, must, among other things, strictly ensure compliance with all the requirements set for tax documents issued by them, including the stating of the note "tax is paid by the customer."

If the intermediary in a trilateral transaction is a person/entity registered for VAT in the Czech Republic, he/she/it shall provide information on the use of the simplified procedure during the supply of goods in the form of a trilateral transaction on lines 30 and 31 of his/her/its tax return. The financial administration in the Czech Republic and the financial administration in the Member State, in which the transport of goods ends, therefore have information (through the system of exchange of information between the VIES Member States) on entities that have the status of intermediaries in these transactions, and it is possible that, following the above-mentioned judgment, they will now focus more on the inspection of these entities within the framework of tax audits.

Briefly in conclusion:

The notification of income achieved by tax non-residents from sources in the Czech Republic, which has the deadline for submission on 31 January 2023, shall include income that has not been taxed in the Czech Republic due to its exemption or because it is not subject to taxation in the Czech Republic on the basis of an international treaty if, in any calendar month of 2022, its posted or paid amount exceeded CZK 300,000. Most often, the notification concerns income from dividends, interest on credits and loans, royalties or income from services provided in the Czech Republic.

From January 2023, self-employed persons who pay minimum health insurance advances will have to increase the amount of their monthly advance to CZK 2,722. The advance payment in this new amount is payable for the first time for January 2023, by 8 February 2023.

The Ministry of the Interior will set up a data box for all entrepreneurs by 31 March 2023 at the latest. The automatic establishment of a data box applies only to those entrepreneurs who have not set it up themselves or who have set up a data box only as non-entrepreneurial natural persons. Access data will be delivered to entrepreneurs by post (a registered letter with a yellow stripe), most often to their permanent residential address. These persons will then be obliged to use a data box to communicate with the Tax Authority; filing a tax return in paper form will no longer be permitted.

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FROM THE LIFE OF LTA

- LTA has become a member of the international network Pride Partners International, associating consulting firms specialising in transfer pricing.

- Alexander Novák, a tax advisor with LTA since 2017, has been appointed a partner.

- LTA is preparing a webinar on insolvency proceedings – legal and tax aspects – for March 2023.

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