Weinhold Legal

Legal Update

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Contents

Upcoming events

16.9.2026 - **What (Not) to Do in Marketing: The Law in Situations You Deal with Every Day**

15.10.2026 - **Contractual Arrangements with Suppliers under the New Cybersecurity Act – Practical, In-Depth and in Context**

Articles

Employer and Employee Liability in Connection with the Use of Artificial Intelligence

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News in legislation

Implementing Decree to the Critical Infrastructure Act

Following the adoption of Act No. 266/2025 Coll., on the Resilience of Critical Infrastructure Entities (hereinafter the "**Critical Infrastructure Act**"), an implementing decree regulating the details for ensuring the resilience of these entities comes into effect on **1 August 2026**. Without the issuance of this implementing decree, it would be impossible to apply certain institutes of this Act that require a more detailed definition.

The decree regulates the requirements of the **resilience plan**, which replaces the existing crisis preparedness plans under the Critical Infrastructure Act. This document is to consist of an **informational, an operational, and an auxiliary part**. In the informational part, critical infrastructure entities will describe the procedures for identifying their critical infrastructure and functional links, provide a list of critical workers and suppliers, and register the resources necessary to ensure services. The operational part is to contain an overview of unacceptable risks, the method of their management, and communication plans in the event of incident resolution. The auxiliary part will summarize the principles of handling the document and provide an overview of the applied technical standards and legal regulations. The elaboration of the resilience plan is preceded by a risk assessment, which can be subsidiarily based on the **ČSN ISO 31000** standard.

Furthermore, the decree specifies the **content of measures** that entities must adopt to ensure their resilience under Section 15 of the Critical Infrastructure Act. This primarily includes measures to **ensure business continuity**, which require maintaining or restoring the provision of an essential service. Attention is paid to **physical security**, which encompasses the definition of security perimeters and the implementation of adequate technical or procedural measures for the protection of facilities, such as alarm systems, video surveillance or access control systems. The **management of personnel security** is also regulated, including procedures for verifying the reliability of designated persons and developing their security awareness. Likewise, a set of actions is introduced for the management of supply chain security, within the framework of which entities are obliged to register critical suppliers and implement measures mitigating the risks associated with them.

The decree also sets parameters for situations where the provision of an essential service is disrupted. An adverse event is qualified as an incident the moment it reaches a threshold of **35% of the impact significance level**. To calculate this value, a formula is used that takes into account criteria with an assigned weight, which are the estimated number of affected persons, the size of the affected territory, duration, cross-border influence, or economic impacts. Entities will be obliged to report these incidents to the Ministry of the Interior via the critical infrastructure portal. **The reporting process is designed in phases**, as such the entity is first obliged to submit an initial report with a description of the available information within 24 hours of recording the incident. For prolonged incidents exceeding a duration of 1 month, an obligation is introduced to periodically submit progress reports, which update information on the development of the resolution and newly discovered facts. The process is subsequently concluded by the submission of a final report with an overall evaluation, which must be sent no later than one month after the definitive resolution of the situation.

Draft of the New Act on Registration of Sales and Amendment to Related Acts

The Government has submitted a draft of a new act aimed at reintroducing the electronic registration of sales and changes that are related to the reintroduction of the registration of sales. **The effectivity of this act is planned for 1 January 2027.**

The sales registration system is newly focused primarily on **contact payments**. The obligation to register a sale thus arises regardless of whether the customer pays in cash, by payment card, by check, or through virtual assets, provided, however, that the transaction occurs in personal contact with the entrepreneur or directly at the business premises. Conversely, payments executed exclusively remotely, which typically represent bank transfers from account to account during purchases in online stores, are not subject to this registration purchases in online stores, are not subject to this registration.

The draft simultaneously abolishes some previous administrative obligations, in particular the obligation to issue and hand over a receipt to the customer. The system is designed in such a way that the taxpayer sends the tax administrator only a data message with a minimized scope of data, while the state plans to provide small entrepreneurs with a free application for easy compliance with this obligation.

The draft act also determines a number of situations and entities that are completely exempt from the registration. **An exemption is introduced for entrepreneurs in the first bracket** of the flat-rate income tax regime, who are allowed to opt out of the registration in the form of a voluntary payment of a flat-rate surcharge in the amount of CZK 1,400 per month. Furthermore, the registration of sales does not apply to the sale of goods or services through self-service vending machines, to the operation of public toilets, or to certain activities of a **seasonal nature**.

The draft act also contains accompanying changes in the area of income taxes and value-added tax. In the area of personal income tax, the student tax discount and the **tax discount for placing a child in a pre-school facility** are reintroduced, which will be possible to claim up to the amount of the minimum wage. Entrepreneurs are further permitted to utilize a **one-time discount on the registration of sales** up to the amount of CZK 5,000 to cover the initial costs of acquiring the necessary technical equipment. Furthermore, a novelty in the gastronomic sector is the exemption of employee tips from personal income tax, up to the amount of 7% of the enterprise's monthly income from catering services.

Case Law Update

Shareholder's Right to the Issuance of a Proper and Complete Copy of the Minutes of the General Meeting

(Judgment of the Supreme Court of 24 June 2026, File No. 27 Cdo 3018/2025)

The Supreme Court addressed the question of whether a joint-stock company fulfills its statutory obligation to issue a copy of the minutes of the general meeting to a shareholder upon their request by sending them an unsigned text file without the statutorily required attachments.

In the present case, a shareholder requested the company to issue a copy of the minutes of the general meeting. The company subsequently sent them a **Word text file via e-mail, which was not provided with the relevant signatures and did not contain any attachments**. The lower instance courts concluded that the company fulfilled its obligation under the Act on Business Corporations through this step. They based their decision on previous case law, according to which formal defects of the minutes, such as the missing signatures in particular, do not cause the invalidity of the adopted resolutions of the general meeting, and therefore even a defective document can be considered the minutes.

The Supreme Court did not agree with this interpretation of the lower instance courts. It pointed out the necessity to **distinguish between proceedings on declaring the invalidity of a general meeting resolution**, in which the minutes fulfill an evidentiary function, **and proceedings in which the shareholder directly seeks the fulfillment of the obligation to execute and issue a copy of these minutes**. If the Act on Business Corporations clearly defines the content requirements of the minutes, including the signatures of the elected bodies of the general meeting, the company will only fulfill its obligation when it executes and issues minutes that fully comply with these requirements.

The Supreme Court also confirmed that the shareholder's right to the issuance of a copy of the minutes **is not limited in any way regarding its scope**, and the shareholder therefore has the right to the issuance of a complete copy of the minutes, including all its attachments. Sending an unsigned and freely editable electronic file without attachments does not stand as the fulfillment of this obligation, and therefore the Supreme Court annulled the decisions of the lower instance courts and returned the matter for further proceedings. The Supreme Court emphasized in this context that the **proper sending of the minutes of the general meeting facilitates the members in the exercise of their rights and the protection of their legitimate interests.**

Transfer of a Share Before the Establishment of a Company

(Resolution of the Supreme Court of 3 June 2026, File No. 27 Cdo 3437/2024)

In this decision, the Supreme Court addressed the question of whether an agreement on the transfer of a share can be validly concluded already in the period between the founding of the limited liability company and its establishment, i.e., even before its entry into the business register.

In the present case, the company was founded by a deed of foundation, while on the same day, the sole founder concluded an agreement with an acquirer on the transfer of a 50% share in the company, before the company factually came into existence. The registry court and subsequently also the appellate court rejected the acquirer's proposal to change the entry in the business register justifying that the share transfer agreement is **absolutely invalid due to the initial impossibility of performance**. Namely, according to these courts, it was not possible to transfer the share before the company came into existence and the share, as a thing in the legal sense, even began to exist.

The Supreme Court did not agree with this interpretation of the lower instance courts. It drew attention to the fact that neither professional literature nor current case law doubts that the **subject of a contract can also be things that have yet to come into existence**. This conclusion also applies to a share in a business corporation, which is from the perspective of private law also considered a thing. The mere fact that the share does not yet exist at the time of the conclusion of the contract and the founder is not yet a member **does not cause the invalidity of such a contract due to the initial impossibility of performance**.

In such a case, the acquirer becomes the owner of the transferred share precisely at the moment of the establishment of the company, i.e., its entry into the business register, unless a later acquisition of the ownership right was stipulated. Towards the company itself, the legal effects of the transfer then occur at the moment when an effective written agreement with officially verified signatures is delivered to it. Given that in this case the transferor was simultaneously the first executive director of the company, the effectivity of the agreement towards the company occurred immediately as of the day of its establishment.

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