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EDITORIAL

Dear Readers,

The period for opening financial statements comes more predictably in February than snow in the mountains. What can be expected in 2020 in terms of tax legislation? **Effective from 1 May 2020, the amendment to the Act on the Registration of Sales will be practically reflected not only in the inclusion of the remaining categories of businesses, but also in the sale of beer, since it will be subject to two VAT rates from May 2020. Already in February, many of the EET certificates** generated at the beginning of the registration **will expire.** Therefore, we draw your attention to the need not only to readjust the cash register systems in restaurants, but also the possible need to replace your cash register certificate with a new one. Be sure to check the expiration date.

The less likely it is that the Czech Tax Administration will levy a digital tax, which should be valid and effective this year, the more the rate of this tax is subject to political debate. **The draft Digital Tax Act is in Parliament after first reading. Members' amendments aim to reduce the 7% tax rate to 5% or 3%.** However, if France, under pressure from the US and under threat of customs duties on exported goods, were to withdraw and postpone the introduction of the digital tax until the OECD discusses this issue, it can be expected that it will not be important how high the tax rate will be, but whether the new law will actually come into effect in 2020 at all. **On the other hand, adding that global giants who provide digital services to more than 10% of total sales is taxable is reasonable.** There was a real danger that the digital tax would be hit by the automotive industry.

The slight **strengthening of the Czech crown against the euro and the CNB's interest rate increase may force the Ministry of Finance and politicians to reflect on the high tax and social security burdens** that have put our country at a competitive disadvantage in other European countries. It is therefore very likely that in the coming period, the proposed amendments to the tax legislation will aim at increasing property taxation and reducing the workload. The intended extension of the time required to exempt income from the sale of real estate from the current five to 15 years may be a sign. If the Minister of Finance decides to change the calculation of wage taxation to remove the "super-gross" wage as the tax base, a proposal can be expected to increase the personal income tax rate from the current 15% to at least 19%. Over the coming years there will be no more suitable time than 2020 for such a change.

Martin Tuček
Partner

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BDO CZECH REPUBLIC

- Audit, Tax, Accounting & Payroll Advisory, IT and Valuation
- 450 specialists
- 35 Certified Tax Advisers, 30 Certified Auditors, 5 Certified Appraisers
- 6 offices in the Czech Republic

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HOW TO PROVE THE DELIVERY OF GOODS TO ANOTHER EU MEMBER STATE SINCE 1 JANUARY 2020?

The risk of not proving entitlement to exemption when delivering goods to another EU Member State increased significantly in the past year. EU Council Implementing Regulation 2018/1912 of 4 December 2018 provided rules on how to prove this correctly. While these rules provide certainty for taxpayers, they can be difficult to grasp in everyday practice.

Even though the procedure to prove to the tax administrator that the supply of goods to another EU Member State has been regulated in Section 64 (5) of the VAT Act since 2004, the risk of failure to prove the right to exemption on such supply of goods, and consequently the obligation to pay tax in the Czech Republic, increases significantly. In this context, tax administrators can be very troubled by the taxpayer, so **it is advisable to check the setting of internal processes and the ability to collect evidence preventively.**

The basic condition for exempting the supply of goods to another Member State is that the goods have actually been transported to another Member State. The Act stipulates that transport outside the Czech Republic can be proven by a written declaration of the acquirer or an authorised third party, or by other evidence. Since 2020, the proving transport has become more complex, as Article 45a has been inserted in the Implementing Regulation (EU Council 2018/1912 of 4 December 2018), which explicitly regulates the proof that goods have been transported to another Member State. Taxpayers in the Czech Republic also proceed under this EU Council Regulation, as it is a directly applicable regulation without the need for implementation in the national VAT Act.

Article 45a defines documents which are recognised as proof of dispatch or transport. Such documents are a signed shipping document or CMR consignment note, a bill of lading, an air transport invoice, an invoice from the carrier of goods and other evidence proving the transport. This may be an insurance policy relating to the dispatch or transport of goods or bank documents proving payment for the dispatch or transport of goods; official documents issued by a public authority such as a notary certifying the end of the carriage of goods in the Member State of destination; confirmation by the warehouse keeper in the Member State of destination of receipt of the goods certifying the storage of the goods in that Member State. **An important requirement is that the documents must be issued by persons independent of the seller and the buyer.** On the contrary, it is a natural requirement of every payer that the cost of obtaining evidence be reasonable, which is certainly not the case when using a notary.

If the shipment is provided by a supplier, it should have either the above two proofs of shipment or one proof of shipment and one other piece of evidence, such as a takeover declaration. Where transport is provided by the purchaser, the evidence must be supplemented by a written confirmation from the purchaser stating that the goods have been dispatched or transported by it or on its behalf by a third party, indicating the Member State of destination of the goods. This written confirmation has precisely defined particulars in the implementing regulation: date of issue, name and address of the acquirer, quantity and type of goods, date and place of transport of the goods. The buyer shall provide the Seller with a confirmation no later than the tenth day of the month following delivery. The certificate can be issued for all deliveries for a given month and can also be issued electronically.

The certainty of the taxpayer is that if it has the evidence referred to in the EU Council Regulation at its disposal, the tax administrator cannot refuse it and it is undisputedly proven that the delivery to another Member State took place. A typical situation of such sufficient proof at the tax administrator's control, when the seller arranges for the transport of goods to another Member State, is to present the CMR consignment note and an account statement proving payment for the transport to another Member State.

If the seller fails to submit the evidence referred to in Article 45a, this does not mean that it cannot claim the exemption for the supply of goods, but it must be able to prove the supply of goods to another Member State by means of other evidence. Other means of evidence will have to be used primarily in situations where the transport is carried out using the seller's or the buyer's own vehicle. Other evidence may be, for example, records proving the journey taken by the vehicle transporting goods with the registration number of the vehicle, an extract from the GPS, refuelling documents outside the Czech Republic, tolls paid outside the Czech Republic, or confirmation of receipt of goods from the acquirer, even if it is not an independent entity.

By way of comparison, for example, the Slovak VAT Act lists its own evidence to prove delivery to another Member State. The seller can prove evidence in accordance with the implementing regulation of the EU Council, and if it does not have it or cannot have it, then it shall prove the delivery by means of evidence as set forth in the Slovak VAT Act.

The fact that failure to prove the carriage of goods to another Member State may be a reason for not recognising the exemption of performance in the supply of goods is confirmed, for example, by the relatively recent judgment of the Supreme Administrative Court of 4 November 2019, ref. 7 Afs 209/2019-37. **An appeal by the payer at a hearing in good faith that the goods will be transferred to another Member State is certainly not sufficient.** The failure to prove the carriage of goods to another Member State was also dealt with in the judgment of the Court of Justice of the EU of 27 September 2007 in case C-409/04 Teleos.

Our recommendation: If you want the proof of delivery to another Member State before the tax administrator to be trouble-free, obtain a properly completed CMR sheet containing the identification of the supplier, customer and carrier and, above all, confirmation from the recipient of the delivery. It already provides 90% assurance that you can prove delivery to another Member State. Securing the audit trail, i.e. linking supplies to another Member State with accounting documents and transport charges, will also make a significant contribution.

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NOTIFICATION OF FOREIGN INCOME

Declaration of foreign income very likely includes a wider range of income than many businesses that meet the reporting obligation realise. It is important to note that we also pay abroad for services rendered. These services represent the income of tax non-residents who are taxed only in the other country under double taxation treaties. Therefore they are not subject to income tax in the Czech Republic. Do you also include this income in your tax return?

In our daily practice, you may not have noticed a change in the scope of the reporting obligation on foreign income. Taxpayers have long known that they have an obligation to notify the tax administrator when providing income from sources in the Czech Republic to a tax non-resident, from whom the tax is levied by deduction. They therefore report the withholding tax to the tax administrator. As of 1 April 2019, the provisions of the Income Tax Act were amended and the reporting obligation was extended to income that is exempt from withholding tax or is not subject to taxation in the Czech Republic based on a double taxation treaty. Income that is from sources in the Czech Republic may be subject to withholding tax and therefore subject to the reporting duty. Namely, they are defined in Section 22 (1) of the Income Tax Act, whereas there is a limit on the basis of which the taxpayer does not report such income, unless the income of one type exceeded CZK 100,000 per month against one non-resident.

There has been extensive discussion as to whether the income to be reported includes services provided by non-resident taxpayers in the Czech Republic, i.e. income from commercial, technical or other consultancy, management and mediation activities and similar activities. These services are subject to withholding tax under the Income Tax Act, but based on Articles 5 and 7 of the Double Taxation Treaties, they are usually taxed in the Czech Republic only if there is a permanent establishment. The meeting of the Ministry of Finance of the Czech Republic and tax advisors within the DPPO and International Taxation and Customs Departments in June 2019 confirmed a broader interpretation than was normally applied in practice. The reporting obligation also applies to income for services provided by a non-resident taxpayer in the Czech Republic, which is not taxed in the Czech Republic on the basis of double taxation treaties, unless a permanent establishment has arisen as a result of these services. At the same time, the obligation to notify ends when the non-resident permanent establishment is effectively registered. Practically, this means that the taxpayer is obliged to notify the tax administrator of the income from services coming from the territory of the Czech Republic provided by a non-resident taxpayer such as transportation, training, maintenance, consulting and advisory services, and audit services. Guideline GFD D-22 specifies that revenues from sources in the Czech Republic for services are not considered to be payments for activities carried out outside the Czech Republic, although the necessary knowledge, data and other inputs for their provision were obtained in the Czech Republic.

It is necessary to report each individual case separately on the appropriate form and it is not possible to use, for example, summary notification through the tax entity report. This can be a significant administrative burden for businesses. For income that is exempt from tax or income that is not subject to tax in the Czech Republic, the deadline for fulfilling the reporting obligation is the same as for income from which the tax is levied. The notification shall be submitted only electronically on Financial Administration Form No. 15.

There is a possibility to avoid excessive administrative burdens: the tax administrator can, upon request, exempt the taxpayer from reporting obligations for a maximum period of five years. At present, the tax administrator does not proceed according to a consistent methodology when processing applications. Experience has shown that the tax administrator is more likely to agree to simplify the reporting obligation when submitting an application, such as reporting quarterly or listing individual transactions for a given month, rather than relieve the taxpayer of the notification obligation altogether.

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MONEY INSTEAD OF MEAL VOUCHERS

The Ministry of Finance's proposal to extend the employers' contribution to employee meals as tax-free income by deducting amounts directly from the tax base – a "meal voucher lump sum" – is one of the positive amendments to the Income Tax Act. At long last, this is an effort to simplify the tax system and reduce administrative costs for employers.
What are the main changes that the amendment is likely to bring in 2020?

The Ministry of Finance's proposal to extend the employers' contribution to employee meals as tax-free income by deducting amounts directly from the tax base – a "meal voucher lump sum" – is one of the positive amendments to the Income Tax Act. It shows where the meal voucher lobby has its supporters, who are releasing many distorted data into the media.

Above all, it is not about abolishing the existing form of paper or digital meal vouchers. The tax advantage of lump sum contributions for meals will have the same regime as meal vouchers to date. Thus 55% of the amount of meal allowance will be a tax expense for the employer, while the remaining part will be paid by the employee. If the employer pays the full amount of the meal allowance, then 45% will be from the employer's profit. The main things is that the full amount of the meal allowance is exempt from income tax for the employee. Even today, the contribution to social security and health insurance is not subject to contributions. Also, the limit for the total amount of the contribution provided by the employer will continue to refer to the percentage of the meal allowance earmarked for employees during a business trip of five to 12 hours. Currently, the limit is 70% of the meal allowance.

The proposal is neither a new benefit nor a complication of the law. On the other hand, a significant simplification of the system and a reduction in administration as well as the removal of commissions for meal voucher distributors can be expected for employers.

Simplification can also be expected in the field of VAT, since the employer's own contribution is not subject to tax, the tax is paid when the food is consumed or purchased by the food provider. The question whether a meal voucher is a single-purpose voucher and imposes an obligation to pay tax will no longer be relevant. Finally, the handling of paper meal vouchers is also eliminated. Obviously, an increase in the number of employees whose employers will receive a new subsistence allowance will lead to a reduction in state budget revenues. I believe it will not be dramatic and the Ministry of Finance will not be afraid of its own proposal.

Therefore, we encourage employers to monitor this draft tax legislation and modify their own procedures. Employees view the meals allowance as a significant benefit. Let us not forget that besides providing a contribution, this benefit also includes creating conditions for employees to eat during their work shift. In addition to reducing company's administrative costs, I expect that catering establishments, where meal voucher sales account for 10-15% of total revenue, will save at least 5% on commission for meal vouchers distributors and hence a new "meal voucher lump sum" will be more useful than complicating the VAT rates on beer.

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CAMERA SYSTEMS IN THE COMPANY FROM THE PERSPECTIVE OF THE GDPR

The GDPR has been in place since May 2018 and still about half of companies have yet to complete its implementation. The neglected areas include camera systems. The following is based on my experience with the setup and operation of CCTV systems. The recommendations are also based on the strict requirements of the Office for the Protection of Personal Data, which it applies during inspections of camera operators.

The basic parameter is whether your CCTV is recording. If so, then you must ensure compliance with all basic GDPR principles. This means, in particular, taking into account the principles of legality, fairness and transparency, purpose limitation, data minimisation, storage constraints and data integrity and confidentiality, namely:

1. determination of the purpose of the recording
2. setting up the camera shots so that they do not unduly interfere with the privacy of the monitored persons
3. setting the retention period of the camera recording
4. identification of the premises covered by the camera system and provision of detailed information on recording
5. security of the camera system and recordings; and
6. creation of the necessary documentation.

1. Determination of the purpose of the recording

The controller is obliged to determine the purpose of the personal data processing before processing. In the context of CCTV, such purposes are most often the protection of life and health, the protection of property, including the prevention of vandalism, and the possibility of providing evidence for possible judicial and other proceedings. I recommend specifying the purpose in the processing records or in your personal information register.

2. Set camera shots

The CCTV system should contribute to the intended purpose, so think carefully and determine the sensing area in advance. Cameras should not occupy spaces that do not need to be monitored to achieve the intended purpose.

Thus, in accordance with the GDPR they will capture **the controller's property, the car park that the manager uses, or the mantle of the controller's building, including the adjacent pavement or road. Generally, it is inappropriate to shoot adjacent buildings, their windows or entrances.**

In the case of problematic footage, it is necessary to assess whether the CCTV system is sufficiently balanced by the legitimate interest in surveillance. If privacy concerns prevail, it is usually sufficient to mask parts of the image appropriately or change the camera's tilt angle.

Length of retention period of CCTV footage

CCTV footage should not be stored longer than necessary for the intended purpose of the camera monitoring. In practice, the periods for storing footage usually range from three to 14 days. **Remember that a retention period longer than 72 hours should be well justified.**

3. Identification of the premises covered by the camera system

The solution to the information duty for cameras consists mainly in placing information signs at the entrance to the monitored area. **The signs should be visible from a sufficient distance and clearly legible. For this purpose, it is advisable to include a camera pictogram.** Furthermore, it should be stated that the space is monitored by a CCTV system, and a clear identification of the personal data controller and a contact where more information on personal data processing can be obtained must be provided.

Exercise of data subjects' rights and principles of personal data processing

The actual implementation of the requirements of data subjects or, for example, the police, will depend on the technical capabilities of the recording equipment. When selecting a recording device, you should take into account whether it allows you to search for and delete portions of records, export those records, or allow you to mask images, for example.

4. Security of CCTV system

The GDPR obliges controllers and processors to ensure the security of personal data. As a CCTV operator, you must focus on all elements of the CCTV system that you operate, including cameras, any cabling and recording equipment. **Part of the security is especially the setting of accesses, permissions of users and keeping of system logs (or operating log) so that it is possible to trace back who, when and what he did with camera recordings.** It is also important that the operator of the CCTV system be properly trained. I recommend that you keep a record of this training for later review.

5. Documentation of CCTV system

The CCTV documentation should include an assessment of the necessity of the chosen solution, risk analysis, records of processing activities, detailed descriptions of the CCTV system, including the organisational and technical measures adopted, internal regulations, relevant operational and contractual documentation and documentation of compliance. Personally, I recommend that the documentation should also include balance tests and possibly also an impact assessment on the protection of personal data.

Performing a balance test

As a rule, controllers base the processing of personal data in the form of video surveillance on the legal title „legitimate interests" . The way to verify that you really have a legitimate interest is the so-called balance test. It examines whether personal data can be processed in a particular case, i.e. whether the interests of data subjects outweigh the legitimate interests of the controller or third parties. The balancing test verifies, among other things, whether the intended purpose can be achieved by less invasive means.

In practice, I encounter either formally performed tests or, conversely, long discourses from which it is not immediately clear what the conclusion is and what can best be done to achieve a positive test result. This is not about bureaucracy run amok. **The Office for Personal Data Protection actually checks whether and how the balance tests have been carried out.** At BDO we have developed a unique balancing test methodology that is effective and praised by our clients. We do not write long treatises. We use standardised carefully prepared test questions and, depending on the answer chosen, points are added or subtracted. The resulting value must be greater than zero and at first glance it is clear in which areas there is still work to be done. The client can then precisely measure just the amount of effort that gets him into positive values.

Conduct a privacy impact assessment

A DPIA is mandatory when processing is likely to result in a high risk to the rights and freedoms of individuals, taking into account the nature, scope, context and purposes of the processing. In cases **where the** CCTV system will cover busy public areas, the obligation to process a DPIA usually falls on the administrator.

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INFORMATION ON ELECTRONIC SALES RECORDS

As of 1 May 2020, the final phase of electronic sales registration (EET), which was brought about by the amendment to the EET Act in 2019, will be launched. The obligation to record sales thus arises for almost all businesses. Only the Constitutional Court of the Czech Republic can delay or cancel the launch of the last phase. Therefore, we summarise the most important information below, as the EET may also apply to you.

Electronic records relate to both natural and legal persons who receive „cash" revenues from business activities.
The conditions for registration of sales are set for registered sales as a payment made in the territory of the Czech Republic that fulfils the formal requirements and establishes decisive income.
The formalities are met by a payment that is made:

- in cash;
- by check, promissory note;
- means of payment for goods or services (electronic wallets, smart cards, coupons, vouchers);
- other forms of a similar nature mentioned above (gift cards, vouchers for goods and services, meal vouchers, payment via tokens, bitcoins);
- settlement of bail or other security.

The decisive income for natural persons is the income from independent activity, which is a business. In the case of legal persons, this is the income from the activity which the business engages in.
Decisive income shall not be considered to be income which:

- is not subject to tax;
- is unique from the point of view of usually accepted sales (according to the GFD Methodical Instruction, an exceptional or one-off payment can be accepted);
- is subject to withholding tax;
- for legal entities, income included in a separate tax base.

Exceptions to the obligation to record sales
Sales by credit card, bank transfer, cash deposit to bank account, direct debit and barter are not subject to evidence of sales.
The Act explicitly excludes from the records sales that have the exclusion justified by the special public status of taxpayers. These are, for example, the revenues of the state, local government, contributory organisations, banks, insurance companies, postal licence holders, savings and credit cooperatives, etc.
Furthermore, the law stipulates which sales are excluded from the sales records. This includes, for example, revenue from postal services, employment-related or similar relationships, catering and schooling provided to pupils and students, from fare, onboard aircraft, from passenger rail transport, from the operation of public toilets, from the sale of goods or services through a vending machine.
As of 1 May 2020, sales records will also not cover social care, services, prevention and rehabilitation. Also revenues from telecommunication services, gambling, commercial air transport, sales by blind or deafblind entrepreneurs, and pre-Christmas sales of freshwater fish.
Evidence of sales in the non-profit sector
There is a special provision for the registration of sales in the non-profit sector whose revenues from minor secondary activities are not subject to registration if two criteria for the reference period (i.e. for the previous calendar year) are met:

- income/revenue from this activity is no more than CZK 300,000; or
- income from this activity was no more than 5% of total income/revenue.

Special regime for registration of sales from 1 May 2020
This is a special scheme that must be approved by the tax administrator at the request of the business. Subsequently, it is possible to issue receipts to customers on blocks received from the tax administrator. Revenue data will be reported quarterly to the tax administrator. Taxpayers can submit applications as of 1 February 2020. But not everyone can apply for this scheme.
The first group that can apply for a special scheme are providers of health services covered by public health insurance, who receive reimbursements from health insurance companies for their services.
The second group of taxpayers who can apply for this scheme are natural persons only, provided that all the following conditions are met at the same time:

- they are not VAT payers;
- they do not conduct business with more than two employees;
- their income from registered sales does not exceed CZK 600,000

for the four immediately preceding calendar quarters, and the expected amount of such income in the 12 immediately following calendar months does not exceed CZK 600,000.
Revenue registered under the simplified scheme
If the registration of the given sales would make it impossible or would fundamentally impede the smooth and efficient performance of the activity, it is possible to record sales in the simplified regime based on an approved application by the tax administrator. Sales that can be recorded under this scheme come from the sale of goods and services onboard means of transport for regular mass transport of persons pursuant to the Value Added Tax Act.
Under this scheme, the taxpayer is obliged to send the data on registered sales to the tax administrator via the data box no later than five days from the date of the registered sales and is not obliged to state the fiscal identification code on the receipt.
Basic steps before starting to record sales in normal mode
1. Acquisition of cash register equipment for sales registration (checkout, computer, tablet or mobile phone)
The equipment must be technically capable of sending the required data on registered sales via the internet to the tax administrator and issue a receipt to the customer.
2. Obtaining authentication data and establishing access to the Electronic Sales Revenue web application
The business asks the tax administrator for authentication data that allows it to access the web application. It is possible to apply electronically on the Tax Portal by means of login data to the data box or in person at any tax office.
3. Obtaining and installing the certificate
After logging into the web application, the business registers its premises and then generates a certificate. It installs this certificate in its cash register.

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UPCOMING SEMINARS AND CONFERENCES – DON'T FORGET TO ADD THEM TO YOUR CALENDAR!

BUSINESS BREAKFAST: THE END OF UNCERTAINTY ABOUT GDPR

The General Data Protection Regulation entered into force on 25 May 2018. It entailed new obligations for all entities processing the personal data of EU citizens as it increased the protection of EU citizens' rights. But where are we now two years after the regulation was introduced? What do the inspections focus on and how to avoid pitfalls?
Thanks to the valuable knowledge we have gained from the first inspections we can direct you to possible methodologies for observing them in practice, and we will also share practical experience from the IT perspective.

Date and time
Brno (Řípská 11d): **27 February 2020**
Prague (Nádražní 344/25): **3 March 2020**
Pilsen (Nepomucká 144): **4 March 2020**

Time: **9:00-11:00**

Speakers
Stanislav Klika, Director - Risk Advisory Services
Martin Hořický, Partner (Brno, České Budějovice, Pilsen)
Tomáš Kubíček, Partner (Prague)

Registration
Please confirm your attendence at karolina.prokopova@bdo.cz.

Read more.

PROCESSING OF CORPORATE INCOME TAX RETURNS FOR 2019

Programme
- Complex case for compiling tax returns for 2019
  - tax deductibility of costs
  - items increasing and decreasing the tax base, items deductible from the tax base and tax credit in relation to individual lines of return
  - credit tax paid abroad, income tax advances
- Procedural context – terms and methods for filing returns and paying taxes, tax assessment

Date and time
Brno (Pavilon RHK Brno, BVV - Exhibition Ground No. 1): **27 February 2020, 9:00-14:00**

Registration
Please confirm your attendence at sedlackova@rhkbrno.cz, www.rhkbrno.cz

Read more.

CFO FUTURE

CFO Future is a professional and inspiring meeting to develop debate and networking among financial professionals, all in a relaxed and friendly atmosphere. One of the speakers will be Martin Houska, Partner, BDO Czech Republic.

Date and time
Prague (Forum Karlín, Pernerova 51): **19 March 2020, 15:30-22:00**

Registration
Please confirm your attendence here.

Read more.

CZECH-GERMAN SEMINAR

This is another in a series of planned seminars on cross-border tax issues and aims to bring together Czech and German tax advisors. The seminar is intended for Czech and German tax advisors and persons doing business in both countries as well as the general professional public.
One of the speakers will be Miroslav Jandečka, Managing Partner, BDO Czech Republic.

Date and time
Pilsen (Secese Plzeňského Prazdroje Conference Center, U Prazdroje 64/7): **20 April - 21 April 2020**

Registration
Please confirm your attendence at here.

Read more.

BUSINESS BREAKFAST: HOW TO SET CAMERA SYSTEMS IN ACCORDANCE WITH THE GDPR?

Do you use industrial cameras to protect your interests? Wondering how a CCTV system should work to be GDPR compliant? Accept our invitation for coffee and listen to practical tips on how to proceed in case of a possible review by the Office for Personal Data Protection!

Date and time
Prague (The Park, V parku 2316/12): **15 April 2020**
Pilsen (Nepomucká 144): **16 April 2020**
České Budějovice (place to be confirmed): **21 April 2020**
Brno (Řípská 11d): **23 April 2020**

Time: **9:00-11:00**

Speaker
Stanislav Klika, Director - Risk Advisory Services

Registration
Please confirm your attendence at karolina.prokopova@bdo.cz.

Read more.