Czech Republic

EET 2.0



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In October 2026, **Act No. 180/2026 Sb., providing for Sales Reporting and Amendments to Certain Other Acts**, was officially published. Taking effect on **1 January 2027** (with certain exceptions), it reintroduces electronic sales reporting under the name EET 2.0. This newsletter aims to explain how the new system works, how it differs from the previous rules and what businesses need to do to prepare.

No. 180/2026 Sb.
Act providing for Sales Reporting and Amendments to Certain Other Acts

1 January 2027
Effective date (subject to exceptions)

Czech Republic

EET 2.0: Principles and Comparison with the Previous System

The purpose of electronic sales reporting is to provide the authorities with **real-time information** about selected business transactions. EET 2.0 builds on the previous Czech system, introduced in late 2016, subsequently suspended and abolished on 1 January 2023. The key differences are outlined below:

- The previous system covered only **cash and similar payments**. Under EET 2.0, the key criterion is whether a payment is a "**contact payment**" made between a business and its customer during direct interaction, at business premises or in the business's vehicle. **The payment method is irrelevant**. Cash, bank transfers (including QR code payments), cards, cheques, bills of exchange, virtual assets, gift cards, vouchers, tokens and other payment methods are subject to EET 2.0. if the payment qualifies as **a contact payment**.



EET 2.0: Principles and Comparison with the Previous System

Examples:

1. A customer buys goods or services at business premises and pays in cash, by card, via QR code or by a similar method. **The sale must be reported** because it is a contact payment.

2. A customer orders goods through an e-shop, pays online by card and receives the goods by courier. **The sale does not need to be reported** because it is not a contact payment.

3. A customer orders goods online, pays by card through the e-shop and collects them at the business premises. **No reporting is required** because this is not a contact payment. If the customer pays upon collection of the goods, **the sale must be reported**.

4. A customer buys goods at business premises and receives an invoice payable in 14 days. They later pay by bank transfer. **This** is not a contact payment and **does not need to be reported**.

5. A business provides services at the customer's premises, and the customer pays on site by QR code bank transfer. **The sale must be reported** because the payment occurs during direct contact.

EET 2.0: Principles and Comparison with the Previous System

Cash payments (and other physical means of payment) are generally reportable even if received through an intermediary without direct customer contact. **The exception** is cash collected by **a postal service provider** and transferred electronically to the business's account. Providers include Czech Post and approximately 75 other entities. The Czech Telecommunication Office maintains the register at:

https://ctu.gov.cz/vyhledavaci-databaze/evidence-provozovatelu-poskytujicich-nebo-zajistujicich-postovni-sluzby-od-2024

- As under the previous system, the business must send an electronic message with transaction details to the tax authority no later than when the reportable sale takes place. The authority records the transaction and sends a **confirmation code (POK)** to the business's device. The taxpayer sets **a response time limit of at least 2 seconds** (Section 19). If the code is not received in time, for example due to a connection failure, the data must be sent without undue delay after the issue is resolved, and in any event **within 48 hours** of the transaction (Section 20).

min. 2 seconds
response time limit (Section 19)

within 48 hours
final deadline for sending data (Section 20)

EET 2.0: Principles and Comparison with the Previous System

Clarification: *Section 19(2) specifically requires the taxpayer to set the response time limit (at least 2 seconds), rather than a general response time. Section 20 governs delays: data must be sent promptly after the cause is resolved, and within 48 hours.*

- Compared with the previous EET system, **fewer details must be submitted**. Under Section 17, each electronic message for a reportable transaction must contain:



identification of the business, reporting unit, cash register device and data message



sequential number of the reportable transaction



date and time of the transaction



total amount in Czech crowns

EET 2.0: Principles and Comparison with the Previous System

EET 2.0 is expected to be **compatible with the previous system**. Businesses may often continue using existing cash registers or accounting software if their suppliers provide the necessary updates and ensure technical compliance. **From December 2026**, the Czech Tax Authority will also offer a **free** web application, "**MOJE eet**", for reporting sales.

Unlike under the previous system, **printing receipts with a confirmation code will not be mandatory**. Customers will therefore no longer be able to verify whether a sale was reported. There are no plans to reintroduce the receipt lottery.

Businesses will **no longer need to display notices** at their premises informing customers that sales are electronically reported.

Failure to comply with EET 2.0 may result in **fines of up to CZK 500,000**. Unlike under the previous system, business premises cannot be closed as a penalty.

Who Is Subject to EET 2.0 and Selected Exemptions

The new system generally applies to **business income of taxpayers subject to personal or corporate income tax**. It covers self-employed individuals regardless of the legislation governing their activities or whether those activities are minor or secondary. Rental income and “other income” under the Income Taxes Act are not covered. Companies and, in certain circumstances, non-profit organisations with supplementary business activities are also covered. Only sales made **in the Czech Republic** are reportable.

Required to report

- self-employed individuals
- companies carrying on business
- under certain conditions, non-profit organisations with supplementary business activities

Not required to report

- individuals receiving rental income or “other income” under the Income Taxes Act

Who Is Subject to EET 2.0 and Selected Exemptions

However, there are several **exceptions** to these general rules, meaning that **businesses are not required to report sales in certain situations**. These exemptions include:

1. **occasional transactions**, such as a one-off cash sale of a discarded business asset to an employee
2. **exempt entities** specified by law, including the state, local authorities, state-funded organisations, public universities, certain educational entities, postal licence holders, banks and insurance companies
3. certain activities, including **passenger rail transport**, payments on **regular public transport** or **aircraft**, **postal services and gambling**
4. sales through **vending machines** or unattended **self-service facilities outside business premises** where reporting would be impossible or disproportionately difficult despite reasonable efforts. Examples include trust-based **forest refreshment stations**. Self-service grocery stores and petrol stations are **not automatically exempt**.

Who Is Subject to EET 2.0 and Selected Exemptions

5 Note, however, that **sales through certain self-service machines must still be reported** (see: General Financial Directorate EET 2.0 Catalogue – 23 Types of Devices and Applicable Exemptions).

6 sales of **Christmas carp** between 18 and 24 December at premises used exclusively for such sales during that period

7 sales by **newly established legal entities** before they receive a tax identification number and for the following 10 days are generally exempt. New taxpayers first need to activate EET reporting and obtain the necessary certificates.

Non-profit organisations (public-benefit taxpayers under the Income Taxes Act, such as associations) generally have to report contact payments from supplementary business activities. However, sales from **minor supplementary business activities** are exempt, even if they constitute business income.

Who Is Subject to EET 2.0 and Selected Exemptions

Self-employed individuals in **the first band of the flat-rate tax regime** may opt for an exemption if their self-employment income in the immediately preceding tax period **did not exceed CZK 1 million** and they register on time for **the surcharge exempting them from reporting ("EET-OFF").** They will not have to report sales, but their monthly flat-rate tax payment will **increase by CZK 1,400**.

CZK 1 million
maximum self-employment income in the preceding tax period

EET-OFF
surcharge providing exemption from reporting

+CZK 1,400
monthly increase in flat-rate tax

Implementation Timeline and Key Preparatory Obligations

from early November

DIS+ on MOJE daně – “AKTIVOVAT EET”

from 1 December 2026

“MOJE eet” web application

from 1 January 2027

EET 2.0 launch – pilot phase throughout January

EET 2.0 launches on **1 January 2027**. During January it will operate in **a pilot phase**, but actual transactions must already be reported. The Czech Tax Authority has stated that **it will not enforce reporting obligations** during this period, focusing instead on guidance for businesses and checking that the system functions correctly.

Unlike the previous EET system, which was introduced in phases, EET 2.0 will **launch on the same date for all taxpayers** required to report sales.

To report sales, taxpayers must use their **Online Tax Account (DIS+) on the MOJE daně portal**, available for this purpose from early November. They must first select **“AKTIVOVAT EET”** (Activate EET) on the DIS+ homepage. This enables the other functions needed to prepare for reporting.

Implementation Timeline and Key Preparatory Obligations

Before reporting begins, taxpayers must **register their business premises with the tax authority**. Under the Act, these are known as **"reporting units"** and include:

- **a) business premises or a separate functional part thereof**
- **b) a website, part of a website or an application offering access to goods or services (typically an e-shop)**
- **c) a vehicle used to deliver goods or provide services**
- **d) the taxpayers themselves, where they carry out business activities outside the above units (for example, at customers' premises)**

Before obtaining a certificate (Section 15(1)), taxpayers must notify the Czech Tax Authority through DIS+ on MOJE daně of **all reporting units** through which sales take place, provided that at least one unit handles reportable transactions. Units where no sales occur (such as factories or warehouses) do not need to be registered.

Implementation Timeline and Key Preparatory Obligations

Examples:

1. A business sells goods or services at premises where customers make contact payments. These premises are a reporting unit with reportable sales and **must be registered with the Czech Tax Authority.** ✓

2. The same business also operates an e-shop accepting only online card payments, so no contact payments occur there. Because its physical shop accepts contact payments, **it must also register the e-shop**: all units through which sales take place must be registered if at least one handles reportable transactions. ✓

3. A business sells goods exclusively through an e-shop, where customers pay electronically when ordering. It has no other unit with reportable sales. **It does not need to register the e-shop** because no EET 2.0 reporting obligation arises. ✗

Implementation Timeline and Key Preparatory Obligations

1

Reporting units are registered in the “Správa evidenčních jednotek” (Management of Reporting Units) section of DIS+. Available types include fixed premises, mobile premises, vending machine, website or application, vehicle and taxpayer. **Changes must be notified** before the first reportable sale through the unit after the change, and **no later than 15 days** after it occurred (Section 15(3)).

2

After registering reporting units, taxpayers must **generate a certificate** in DIS+ before receiving their first reportable sale. Certificates authenticate the electronic sales data. In “Pokladní certifikáty” (Cash Register Certificates), taxpayers may generate one certificate for all devices or separate certificates for individual devices or groups. The certificates must be **installed in the relevant devices** or software and protected against misuse. **Actual or suspected misuse must be reported to the tax authority without undue delay** (Section 14).

3

Businesses using the free “**MOJE eet**” web application will have the cash register certificate **downloaded automatically after linking the application** to DIS+. The application will be available from **1 December 2026**.

Related Amendments under the Sales Reporting Act

up to CZK 5,000
personal income tax credit

The Act providing for Sales Reporting also introduces related tax changes, including a **reintroduced personal income tax credit** calculated under the statutory rules and **capped at CZK 5,000**. Individuals can claim it in the first tax period in which they report at least one transaction subject to EET 2.0. It is intended to offset part of the cost of complying with sales reporting requirements. No tax credit has been approved for **legal entities**.

The Act also includes significant income tax and VAT amendments, which we will cover **in a separate newsletter**. These include changes to employee benefits (including an exemption for certain tips in food services), the return of the student and childcare tax credits, and the abolition of the VAT deduction cap for passenger cars.

- **employee benefits (tips)**
- **student tax credit**
- **childcare tax credit**
- **VAT deduction for passenger cars**

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