

> Czech Republic

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REAL ESTATE

Apartment owners' association continues to enjoy standing as party to building proceedings

In a judgment of January this year, the Czech Supreme Administrative Court opened the way for apartment owners' associations to again become a participant in joint zoning and building permitting procedures.

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TAXES

The time period within which non-EU taxable persons may apply for an input tax refund ends on 30 June 2022

If your group of companies includes foreign companies that are not domiciled in the EU and that may be eligible for a Czech input tax refund, you should note the deadline by which applications for such domestic input tax refunds for the year 2021 must be filed by taxable persons established outside the EU: 30 June 2022. After that day, the claim for the input tax refund automatically expires.

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DISPUTE RESOLUTION, EMPLOYMENT

Selected issues of the institute of temporary protection in EU Council decision 382/2022 in Czech law

In its new judgment 27 Cdo 3620/2020, the Czech Supreme Court specified the conditions and limitations which apply to the qualified shareholder as they add items to the agenda of the general meeting.

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