

LEGAL ALERT

SELECTION OF LEGAL
UPDATES
MAY 2026



New rules for sweeteners, confectionery, chocolate and honey

The food sector is facing a significant regulatory change. According to available information, Decree No. 490/2025 Coll., on requirements for natural sweeteners, foods with sweetening effects, confectionery, cocoa and chocolate products, and honey, is expected to enter into force on 14 June.

The new legislation represents a revision of the existing rules and responds to developments in European legislation as well as technological progress in the food industry. At the same time, it pursues the objective of harmonising Czech legislation with European Union law and increasing the transparency of information provided to consumers.

The Decree regulates **the manner in which information** on selected categories of foodstuffs is provided, their classification into individual groups, and sets **requirements for quality, technological processes and product labelling**. At the same time, it regulates permissible weight deviations of packaging, conditions for large-volume maritime transport of sugars, as well as rules for the storage, handling and technological processing of cocoa beans.

1. What impact will the Decree have in practice?

From a practical perspective, the new legislation will primarily **affect manufacturers, importers and distributors** of the products concerned. They will be required to adapt their procedures and verify compliance of their products, their composition and their labelling with the new requirements. Increased attention will be paid in particular to the correct use of food names and the accuracy of information provided to consumers, which is intended to contribute to greater market

transparency and to limit the risk of misleading practices.

Absence of the purchase price in a real estate sale contract: A new view of the Supreme Court

In judgment ref. No. 24 Cdo 81/2026, the Supreme Court confirmed the possibility of concluding a purchase contract for immovable property **even without determining a specific purchase price**.

The Court examined the question of whether the parties to a purchase contract whose subject matter is immovable property may agree on the purchase price without its specific determination by expressly referring to Section 2085 (2) of the Civil Code in conjunction with Section 2131 of the Civil Code, i.e. that the agreed purchase price shall be the price for which comparable immovable property is usually sold at the time of conclusion of the contract and under comparable contractual conditions.

The Supreme Court confirmed that determining the amount of the purchase price **is not an essential element** of a purchase contract. The defining characteristic of a sale is merely its **onerous nature**, i.e. the buyer's obligation to pay a purchase price.

The decision at the same time overcomes the existing restrictive approach of cadastral authorities and lower courts, which had considered the absence of a specifically determined purchase price to be an obstacle to permitting the registration of ownership rights in the Real Estate Cadastre.

The judgment therefore has immediate significance for contractual and registration practice. Cadastral authorities may not reject applications for registration solely on the grounds of the absence of a specific purchase price, provided that the content of the purchase contract clearly demonstrates the parties' intention to conclude an onerous transfer without determining the price.

The same opinion was also expressed by the **Czech Office for Surveying, Mapping and Cadastre in its statement.**

Unified monthly employer report

From 2026, employers will be obliged to submit the **Unified Monthly Employer Report** (JMHZ). Its aim is to streamline employers' administrative obligations and improve the sharing of information between the state and the business sector. Instead of a number of separate filings, employers will newly submit a single comprehensive report.

The report is submitted exclusively electronically via the **Czech Social Security Administration**, always by the 20th day of the following calendar month.

The JMZH should replace selected existing filings, in particular the statement of the amount of social security contributions and contributions to the state employment policy, as well as notifications of commencement and termination of employment. The exact scope of the obligations to be replaced will depend on the final form of the legislation.

According to available information, the obligation for employers to submit the Unified Monthly Employer Report (JMZH) should enter into force during 2026. It is also being considered that employers will be required to submit reports for periods prior to the entry into force of this new regulation.

The specific scope of this obligation, including any deadlines for submitting reports for previous periods, must always be assessed in accordance with the legislation currently in force.

The new legislation also includes **employee registration**. From 1 July 2026, employees will have to be registered no later than before the commencement of work. In the case of an employee with Czech citizenship, so-called pre-registration will be possible, whereby the remaining details must be completed

within 8 days from the commencement of work.

Failure to comply with registration and notification obligations exposes the employer to the risk of sanctions.

Top-Up taxes have received clear rules. The Ministry of Finance has issued a new decree

As of 21 May 2026, Decree No. 68/2026 Coll., on form-based filings for top-up taxes for the purpose of ensuring a minimum level of taxation of large multinational groups and large domestic groups, is effective. By issuing the Decree, the Ministry of Finance supplemented the missing rules necessary for the practical functioning of the system of minimum taxation of large multinational and domestic groups. Among other things, the Decree also sets out the form of **electronic forms** for filings related to top-up taxes.

The Decree follows the Act on Top-Up Taxes effective since the end of 2023 and at the same time reflects amendments to the Tax Code and European legislation. Until now, there had been no legal regulation determining the content and structure of mandatory electronic filings.

The adoption of the Decree was necessary in particular in view of the approaching **deadline for the first** filings, which falls on 30 June 2026.

The new rules are intended to ensure compliance with statutory obligations of taxpayers and to contribute to the alignment of Czech legislation with European requirements.

...

Should you have any inquiries or require legal consultation, please do not hesitate to contact us at info@sirokyzrzavecky.cz

This document may be used solely for personal purposes. Any use of this document for purposes other than those stated herein, including its reproduction, distribution, or further dissemination, is prohibited without the prior consent of ŠIROKÝ ZRZAVECKÝ advokátní kancelář, s.r.o. ("ŠZ").

Use of this document does not give rise to any legal relationship between the user and ŠZ, and in particular, the

user shall not acquire any rights against ŠZ arising from the use of this document. The provision of this document to the general public does not constitute the provision of legal advice within the meaning of the Act on the Legal Profession.

ŠZ accepts no liability for any use of this document without its direct involvement and prior review of the final content. The information contained herein is not exhaustive and therefore cannot be regarded as constituting specific legal advice.