





**The Act of the Year** is a common project of firms, associations and other entities engaged in the quality of Czech business regulation.

As part of the Act of the Year, we discuss various business law topics. A survey in which we award the most inspiring examples of legislative acts in business for the previous year is a regular part of the project. Hundreds of entrepreneurs participate in the voting every year.

The topic of the 12th edition was a series of events on environmental regulation, which is of major significance for entire economic sectors. The amendment to the Water Protection Act ranked among the top five legislative achievements of 2020.

The Act of the Year is organised by Deloitte Legal in cooperation with its partners from the business and legal community. Through this project, we actively promote societal debate in areas of need and forms of business regulation in the Czech Republic.

# A critical part of the nation experienced the need for a quality digital infrastructure during the pandemic; BankID is an example.

**Chairman of the Nomination Board of the Act of the Year project answered the media's questions on the announced results of the survey.**

**The Act of the Year project took place in a completely different situation than during all previous years - in a coronavirus pandemic. What does it tell us about the Czech Republic's recent approach to the functionality of legislation and regulation?**

In regulation, the pandemic was apparent, for example, in the enormous increase of the number of directives. There are around 350 directives a year, last year there were over 600. A comparable number of regulations was previously only issued when the Czech Republic joined the EU.

**The twelfth year of the survey is over. What do you think about the results?**

I am very happy. I was initially concerned whether we would even be able to select any inspiring business legislation from the „covid annus horribilis 2020“. In the end, however, there was an above-standard number of good proposals and from these, after professional preparation, the Nomination Board selected this year's five nominations. Even the voting and announcement went well in the end, despite the obvious complications due to the pandemic.

**In particular, a lot of laws related to the coronavirus pandemic and addressing the related issues have been released in 2020. However, some laws have appeared that**

**relate to regulation more generally and also deserve a positive assessment. Why did BankID win?**

A critical part of the nation experienced the need for a quality digital infrastructure during the pandemic. At the same time, the implementation and promotion of banking identity by banks and other institutions met this challenge during the voting period. So, a strong consensus has emerged over the positive impact of such a tool, with actual present effect and the promise of further digitalisation of the country, for which there is a demand. Since the introduction of data boxes and CzechPoints, there has only been partial digitalisation of the Czech state administration, often aimed more at enhancing the control powers of the state, for example in the financial administration, than at increasing the user comfort. BankID could fundamentally increase user comfort and stimulate innovation and business. Five million Czechs already routinely use e-banking, and all of these can (but do not have to) use their free access to e-banking to identify themselves in the online environment, to conduct their business with the state from home, or to provide their identity when dealing with businesses. The authors of this concept were inspired by Scandinavia, where BankID is already widely used.

**Free access to technical standards was the second acknowledged act. What is it about?**

To get to a technical standard that is referenced by legislation and thus universally binding, you used to have to pay for it, typically by the number of pages. "Sponsored access" to technical standards is now being introduced, whereby the fees for access to these copyrighted documents are paid by the relevant central administrative office by which the standard is managed.

**The tax advisers were particularly supportive of the Loss Carryback. Is there anything about this act that has caught your attention?**

Since this proposal was presented to the Nomination Board, I have been impressed by the strong support of many members. It was apparent that the various chambers and associations were genuinely involved in enshrining the loss carryback and had discussed and worked things out with the Ministry of Finance. As with BankID, you could immediately sense at the Nomination Board meeting that the atmosphere around regulation that emerges from consensus and benefits from the know-how in society is very special.

**This year, as part of the Act of the Year, you are focusing on some areas of environmental regulation. You are an expert on this topic. What do you think of the new tax efforts in this area?**

Environmental regulation is an existential issue. It is a pity that anything related to the EU and the environment automatically has a negative connotation to it. This mindset prevents us from seeing the opportunities that deteriorating environmental conditions offer. The twenties of this century will change our perception (and regulation) of the negative externalities of business, whether on the environment or on social conditions, beyond recognition. It would be a mistake to put ourselves in the position of victims of the environmental canon. Environmental taxes, as the various excise taxes and other regulatory fees and contributions aimed at protecting the environment are generally called, will rise and lead to a substantial increase in the redistribution of wealth and the strengthening of the role of the state. But if businesses can implement their own protection programs, functional standards and shared practices, they can partially resist this wave and maintain a much more direct influence on the rules they must follow. It requires foresight and activity. The world has shrunk into one big interconnected ball and entrepreneurs, as the natural source of innovation and prosperity, need to constructively cooperate with the rest of the “ball”. And paying taxes is just the beginning.

**Tomáš Babáček**

Project Leader and Chairman of the Nomination Board



# News Release

## Act of the Year is BankID

**Prague, 20 April 2021** – The „Universal Identification in the Online Environment“ topic, specifically the BankID Act has won the twelfth edition of the Act of the Year survey by a large margin. The parliamentary proposal brings the possibility of using electronic BankID as an official, state-recognised identification. The BankID Act No. 49/2020 Coll. came into effect on 1 January 2021. Its adoption made it possible to extend the services of banks to include electronic identity verification, signing and other trusted electronic services. The BankID represents a revolutionary change in remote identity verification.

*BankID brings a fundamental shift in all areas of life, including business and relations with the state. In an era so dependent on online access, millions of users have the opportunity to use their access to e-banking for free and voluntarily. Deloitte is actively involved in its deployment and, with its help, in the digitalisation of private and public services in the Czech Republic,*

said **Diana Rádl Rogerová**, Office Managing Partner of Deloitte Czech Republic.

*This year's Act of the Year results show how important digitalisation is for business and the state. One of the few benefits of the pandemic we are experiencing is the wider use of new technologies and efficient online tools. From the Chamber of Commerce's point of view, the winning BankID represents a revolutionary step to digitalise not only the state and banking sector, but also the service provided to all citizens by private companies,*

adds the President of the Chamber of Commerce, **Vladimír Dlouhý**.

The Act of the Year survey has been organised by Deloitte and Deloitte Legal since 2010. From five nominees, hundreds of entrepreneurs selected the best legal regulation, collection of laws or a legislative act with a positive impact on the Czech business sector. The patronage was once again taken over by the Chamber of Commerce of the Czech Republic, the Czech Bar Association and the Chamber of Tax Advisers of the Czech Republic. The Nomination Board comprised twenty experts from various (not only business) areas. The nominated acts are generally binding legal regulations of the Czech Republic or the European Union adopted or approved in the past year.

*We see that once again the act won by a large margin. Last year it was the digitalisation of the state administration, this year it is the law on BankID, chosen by over seventy percent of all voters. This is a clear signal that not even crises are an obstacle to the preparation of regulations that can significantly improve business environment and increase its efficiency,*

said **Tomáš Babáček**, Attorney-at-Law of Deloitte Legal, Chairman of the Nomination Board and the Act of the Year Project Leader.

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*The covid era has shown how important the use of online communication tools is to keep the many institutions, schools and businesses running. The Act of the Year survey confirmed the high demand for online identification options for citizens enabled by the BankID Act. The Bar Association is already actively working with BankID to enable attorneys to use this tool to identify clients and other participants in legal acts,*

said **Robert Němec**, Vice-president of the Board of Directors of the Czech Bar Association.

The amendment to the Act on Technical Requirements for Products, specifically free access to technical standards, was also among the winners. Thanks to this change in the law, the public gained free access to binding technical standards. The act allowing loss carryback placed third in the survey; this act gives entrepreneurs the opportunity to obtain the necessary funds by reclaiming taxes paid in the past if they were making a profit before the pandemic and are now operating at a loss.

“  
*I'm very happy to see that the loss carryback act won a decent third place. It is a modern, business-oriented, economically logical and, last but not least, system solution, which the Chamber of Tax Advisers of the Czech Republic has promoted in the past. This solution will help entrepreneurs obtain the necessary free funds not only in the current difficult situation but also in other similar cases, such as accidents, loss of market or illness. The act will help not only large companies but also small entrepreneurs. The preparation of the standard has been well communicated with the professional public and many comments have been taken into account, for example by the Chamber of Tax Advisers of the Czech Republic. Thanks to this, the implementation of the standard in practice will be considerably simplified and facilitated,*

said **Jiří Nesrovnal**, Head of section DPPO, KDP ČR.

With a series of events, this edition of the Act of the Year focuses on environmental regulation, which is of major importance to all sectors of the economy. The amendment to the Water Protection Act ranked among the top five legislative achievements of 2020.

## And the winner is...

...BankID

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*I believe that the BankID Act will contribute to further development of online services offered by the state and their use by citizens. Around five million people in our country now have internet banking, so they can easily set up a BankID and use it, for example, to participate in the census, to obtain an extract from the criminal record through the Citizen Portal, to obtain a land registry statement, look up their medication records or their driving offences.*

**Ondřej Profant**, Deputy, Pirate Party

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*People are used to accessing banks on the internet or from their mobile phones and trust them. BankID thus certainly has the basic prerequisites to succeed.*

**Jan Procházka**, partner, Deloitte Legal.

“

*It is a great honour for me personally to have won this very prestigious award for the second time, again in the field of digitalisation of public administration, which is a great priority of mine in the Parliament. I was positively surprised by the margin by which my colleagues and I succeeded in the survey. This is a great commitment for me for the future. People want the digitalisation of public administration and it is my task and my goal to continue this work as a lawmaker.*

**Barbora Kořanová**, poslankyně, ANO

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*I am very happy about the introduction of BankID. The increasing number of means of identification will put more pressure on the availability of many other digital services. Once a person has an electronic ID, they will start looking for services where they can use it, or, more precisely, they will start pushing for those services to be available online.*

**Zdeněk Zajíček**, Vice President of the Chamber of Commerce of the Czech Republic/ICT UNIE

This year's announcement of the Act of the Year survey took place in an unconventional online environment in the form of a live stream directly from the Deloitte offices. Deloitte's Managing Partner Diana Rádl Rogerová and the Chairman of the Nomination Board of the Act of the Year project for last year's legislation, Tomáš Babáček, welcomed the audience with an introductory speech. During the broadcast, the nominated topics were presented to the audience, followed by an example of good practice in environmental regulation and finally the announcement of the survey results. The entire afternoon programme was hosted by Tomáš Drahoňovský.

**Watch the record »»**



# Overview of Nominated Acts

## Universal identification in the online environment (BankID Act)

<b>Regulation</b>	Act No. 49/2020 Coll., amending Act No. 21/1992 Coll., on Banks, as amended, and Act No. 253/2008 Coll., on Selected Measures against Legitimation of Proceeds from Crime and Financing of Terrorism, as amended, and certain other acts. <a href="#">» Full text</a>
<b>Author</b>	A group of deputies represented by Barbora Kořánová
<b>Reasons</b>	BankID may fundamentally change identification in the online environment and easily make the government's electronic services accessible for millions of e-banking users free of charge.

## Bezplatný přístup k technickým normám (novela zákona o technických požadavcích na výrobky)

<b>Regulation</b>	Act No. 526/2020 Coll., amending Act No. 22/1997 Coll., on Technical Requirements for Products and amendments to certain laws, as amended, and Act No. 90/2016 Coll., on Conformity Assessment of Specified Products when Made Available on the Market, as amended <a href="#">» Full text</a>
<b>Author</b>	Ministry of Industry and Trade
<b>Reasons</b>	Access to binding technical standards is now free of charge, which corrects the distorted (and constitutionally non-conforming) situation when it was necessary to pay for access to standards that are referenced by law and that are generally binding.

### Loss Carryback (Act amending certain tax laws in connection with the occurrence of the coronavirus)

<b>Regulation</b>	Act No. 299/2020 Coll., amending certain tax laws in connection with the occurrence of SARS CoV-2 and Act No. 159/2020 Coll., on the Compensation Bonus Related to Crisis Measures in Connection with the Occurrence of SARS CoV-2, as amended <a href="#">» Full text</a>
<b>Author</b>	Ministry of Finance
<b>Reasons</b>	Entrepreneurs can now get the necessary funds by recovering taxes paid in the past if they were making a profit before the pandemic and are now operating at a loss. This is a significant and quick help not only during a pandemic. It is a system tool to resolve similar fluctuations in the future economic results; moreover, it is budget-neutral in the long term. The creation of the tool was subject to an exemplary consultation with experts in the field.

### More flexible employment relations (Amendment to the Labour Code)

<b>Regulation</b>	Act No. 285/2020 Coll., amending Act No. 262/2006 Coll., the Labour Code, as amended, and certain other related acts <a href="#">» Full text</a>
<b>Author</b>	Ministry of Labour and Social Affairs
<b>Reasons</b>	The amendment responds to the needs of the labour market and clarifies a number of hitherto problematic areas. The rules are clarified for the delivery of documents (e.g. termination letter) and corrects previously excessive conditions for the automatic transfer of employees to a new employer. Multiple employees can share one job and practical inequalities between certain groups of employees in the calculation and use of leave have been removed.

## Predictable rules for water management during drought (Water Act Amendment)

### Regulation

Act No. 544/2020 Coll., amending Act No. 254/2001 Coll., on Water and amendments to certain acts (Water Act), as amended, and other related acts [» Full text](#)

### Author

Ministry of Agriculture, Ministry of the Environment

### Reasons

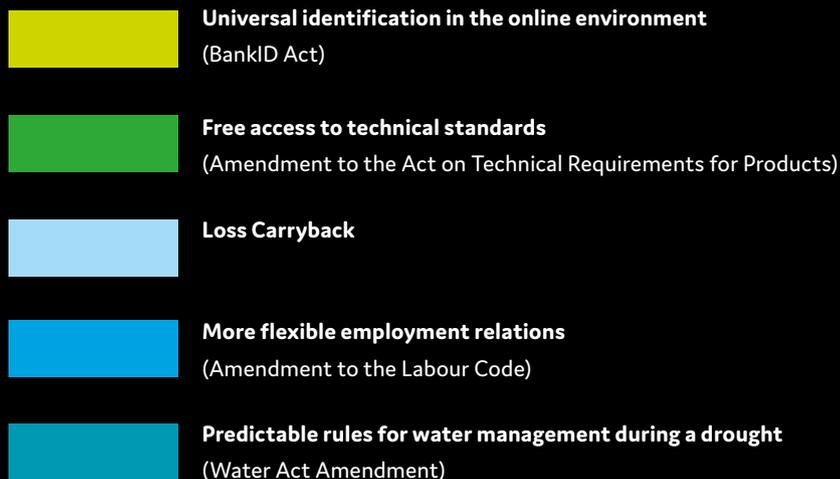
State and regional “draught plans” and other preventive and operational measures will be developed to ensure access to scarce commodities such as water. Controlled and transparent access to water is an existential need for most economic operations and all citizens in the country.



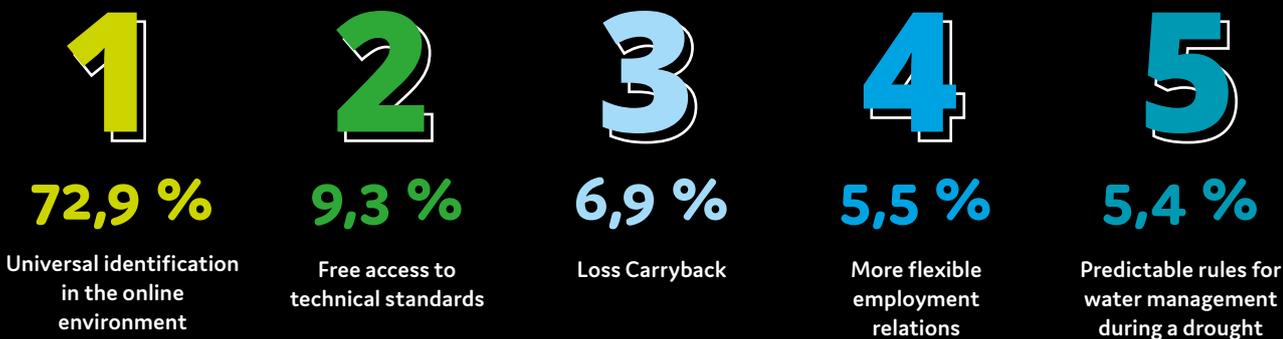
## Results of the Act of the Year 2020

(announced on 20 April 2021)

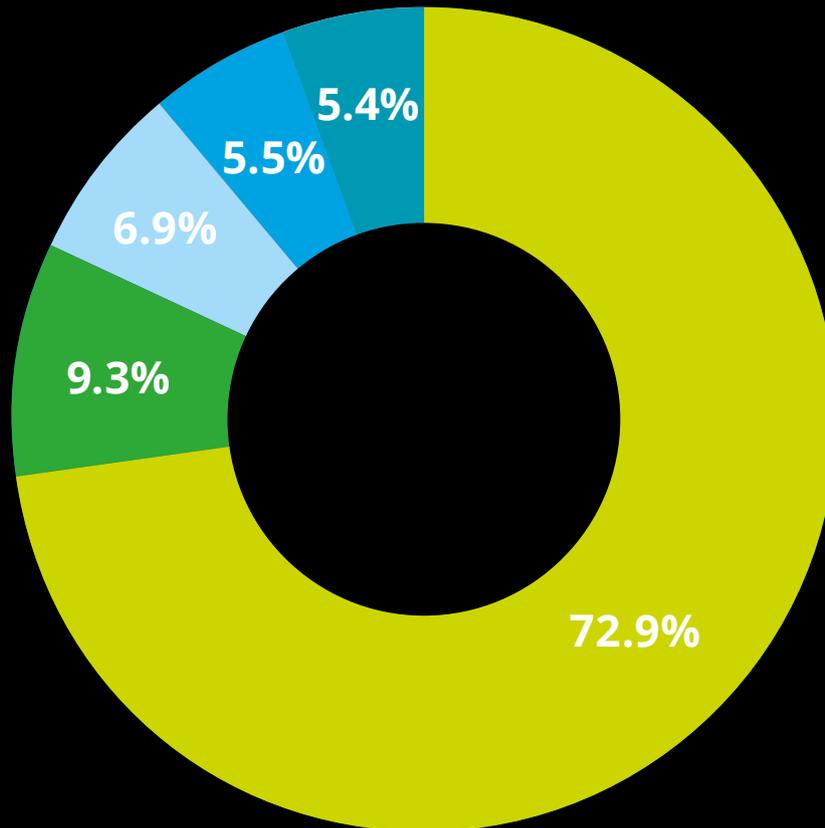
### 5 acts that were voted on



### Final results



## Overall voting results



■ 1. Universal identification in the online environment (BankID Act)

■ 2. Free access to technical standards (Amendment to the Act on Technical Requirements for Products)

■ 3. Loss Carryback

■ 4. More flexible employment relations (Amendment to the Labour Code)

■ 5. Predictable rules for water management during a drought (Water Act Amendment)



The first place award for the BankID act was received by deputies Barbora Kořanová, Ondřej Profant and Martin Kupka.



The second place award for the amendment to the Act on Technical Requirements for Products was received by Jan Dejl, the Deputy Minister of Industry and Trade.



The third place award for the Loss Carryback Act was received by Alena Schillerová, the Minister of Finance.

## Articles in the Media

16. 4. 2021

*V minulosti zaplacenou daň je možné získat nazpět »*

18. 3. 2021

*Bankovní identita je pomocníkem státu »*

25. 3. 2021

*Veřejnost má od ledna bezplatný přístup k českým technickým normám »*

9. 4. 2021

*Sdílení pracovního místa je od ledna jednodušší »*

# The Act of the Year 2020 survey in the media

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## media appearances

We would like to thank **Miroslav Chochol** (Epravo), **Jan Januš** (A11), **Alžběta Vejvodová** (Economia), **Hana Rýdlová** (Czech Bar Association), **Jaroslav Kramer** (Coverstory), **Markéta Svobodová** (Chamber

of Commerce of the Czech Republic) and many others for their media cooperation when presenting the Act of the Year survey to the public.

# Nomination Board for the Act of the Year 2021

The nominations for regulations, which give rise to a society-wide discussion every year on the quality of regulation, are selected by a nomination board of lawyers, economists, entrepreneurs and representatives of the Act of the Year's partners. Different fields of expertise and working environments of the Board members bring valuable diversity to the nomination process, which stimulates the quality of the discussion. Board members as well as other individuals regularly comment on the selected nominations and on the

subject of business regulation in general. In the nomination process, the Board takes great care to identify and take into account potential conflicts of interest, such as when a Board member participated in the creation of the respective legal regulation.

## Members of the Nomination Board for the Act of the Year 2021, in alphabetical order

**Mgr. Tomáš Babáček, LL.M.**, Attorney-at-Law, Deloitte Legal, Chairman of the Nomination Board

**Kamil Blažek**, Chairman, Legislative Council of the Association of Small and Medium-Sized Enterprises and Crafts of CZ

**JUDr. Marie Brejchová, LL.M.**, Association of In-House Lawyers of the Czech Republic, lawyer at PRE, a.s.

**Miroslav Chochola**, Chairman of the Board, EPRAVO.CZ

**Monika Čírtková**, Attorney-at-Law, own practice

**Mgr. Martin Drtina**, Editor in Chief, Právní rádce journal

**Ing. Radek Hacaperka**, CEO, CECEC CZ

**Filip Hanzlík**, Deputy Executive Director, Czech Banking Association

**Štěpán Holub**, Lawyer

**Mgr. Jan Januš**, Editor in Chief of Mladý svět weekly and Lawyers & Business monthly in the A 11 publishing house

**Mgr. Veronika Ježková**, Director, Pro bono aliance

**Mgr. Pavel Jiříček**, Lawyer, Transparency International

**Mgr. Soňa Jonášová**, Founder and Director, INCIEN

**Mgr. František Korbel, Ph.D.**, Lawyer, Havel, Holásek & Partners

**Ing. Radka Mašková, FCCA, MBA**, FCCA, MBA, Deloitte Advisory s.r.o.

**Ing. Alois Míka**, Energy expert at ČSOB

**Ladislav Minčíč**, Director of the Legislation, Law and Analysis Department of the Chamber of Commerce of the Czech Republic

**Mgr. Ivona Mottlová**, Union of Towns and Municipalities of the Czech Republic

**Václav Nekvapil**, Member of the Policy Group of the British Chamber of Commerce in the Czech Republic

**JUDr. Robert Němec LL.M.**, Partner, PRK Partners Praha

**Jiří Nesrovnal**, Head of Corporate Income Tax Division, Chamber of Tax Advisers of the Czech Republic

**Ing. Mgr. Tereza Petrášová**, Deloitte Advisory s.r.o.

**JUDr. Barbara Pořízková**, Vice-Chairwoman, Supreme Administrative Court

**Ing. Tomáš Prouza, MBA**, President, Czech Confederation of Commerce and Tourism

**JUDr. Hana Rýdlová**, Editor in Chief, Bulletin advokacie/Advokátní deník

**JUDr. et PhDr. Karel Šimka, LL.M., PhD**, Judge, Supreme Administrative Court of the Czech Republic

**Mgr. Jan Slanina**, Czech Leasing and Finance Association

**Radek Špicar, M.Phil**, Vice-President, Confederation of Industry of the Czech Republic

**JUDr. Irena Trunečková**, Attorney-at-Law, The Czech institute of Directors

**Ing. Alžběta Vejvodová**, Deputy Editor in Chief, Ekonom weekly

**Ing. Vilém Žák**, Director and Board Member of the Water Supply and Sewerage Association of the Czech Republic

**JUDr. Lukáš Zapletal**, Coca-Cola HBC Česko a Slovensko, s.r.o.





# Searching for a shade of green



### Have you heard this one? Three bankers meet and discuss the role of their central banks in the green transformation of the economy.

The first banker frowns and says: “Our currency is strong; the prices are stable; and that’s our only concern. It’s not our job to redirect money from one sector to another, low-carbon one. That’s the government’s job, it has the tools to do it.” The second banker is much more benevolent: “But the climate crisis is a society-wide one. It will affect everyone and everything, including prices. I don’t know yet which tools to use – nobody asked us to develop a vaccine during the pandemic either – but just as we could not ignore the risks during the pandemic, we have our share of responsibility in addressing the climate crisis!”

After hearing the sweet talk, the third banker bangs his fist on the table: “Our central bank has just been given a new mandate to support our government in a low-carbon transformation of the economy! Our reserves are at the government’s disposal; and we will do everything in our power to take our national economy to a zero-carbon era!”

Somewhat exaggerated and caricatured, this could be the way to describe the discussion of central bankers at the CEE Sustainable Finance Summit in the second half of May. In reality, though, it was calm and factual – thanks to the competence and sophistication of the panel guests, central bankers. Yet, the discussion revealed many issues we are currently facing in the wake of climate change. How should institutions whose job is not environmental protection respond to climate change? Should the role of central banks remain traditional, or should they be much more active in paving the way towards sustainability? And what degree of autonomy should be granted to regions that see the causes and consequences of climate change differently? And how can we mobilise all the possible capacities of our societies to address global warming while avoiding over-enthusiastic hysteria and the erosion of responsibility for decisions taken?

Climate change is not a technological issue; it is primarily the result of a gigantic market and governance failure. It has now caught up with us that we did not put a proper price tag on clean air and

water in time and that we teach school children about nature only through the lens of economic benefits. But when looking for the way out, we should not find inspiration with our ancestors’ disregard for the consequences of their – and our – prosperity. On the contrary, we need to use the best of what they invented and built: strong public institutions, the ability to factually analyse continuously emerging new complex knowledge and to quickly translate it into reality without compromising the social contract and freedoms. Both social demand and some new tools of the EU, such as the taxonomy for sustainable activities, tend to support our binary view of the world (green – brown, sustainable – doomed) and lash companies into hard-to-believe green claims and commitments. I think we need to resist this.

Especially in the Czech Republic, we have not talked much about global warming yet. Only now are our companies and public institutions looking for their roles in the sustainability agenda and it must be said that due to the long-lasting environmental vacuum in the Czech public sphere, many of them are helpless.

Sustainability approach should not be formed on command. When we look back fifteen or twenty years from now at today’s start of the transformation, we will hopefully feel relieved that we are through the worst. But we may also feel the aftershocks of the scandals from the siphoned off greenwashing funds and the dead ends of over-promising new technologies. We may also feel sorry about the bitter aftertaste of injustice from the way we handled the wealth of several generations past and future in the name of a “green leap”. Many of these phenomena will be the result of an irresponsible, uncritical yielding to pressure, as had been the case in other historical eras.

In an environmental crisis and transformation, everyone has a role to play. However, it should be the result of a critical, responsible and never-ending process of searching. Logically, then, it will have a different shade of green for everyone.

Author: **Tomáš Babáček**, Partner at Deloitte Legal and Project Leader of the Act of the Year

Published on 14 June 2021

# Live stream – Waste Act

Waste is one of the important sustainability topics related to take-back, recycling, energy recovery and, ultimately, landfilling. How will the new Waste Act affect these areas? Will there be a new space for the management of end-of-life products? Will we use waste as energy feedstock? And what is the economy of waste recovery in the new legislative environment?

We discussed these and other questions about the form of the current waste management and its future operations in relation to the needs of municipalities, industry, and the energy sector in our online debate. Together with our guests, we focused on the changes the waste management sector will undergo and how new investments can help with the transition to a circular economy.

## The guests of our online debate were:

- **Jan Maršák**, Director of the Waste Management Department, Ministry of the Environment
- **Michal Stieber**, Executive Director, Veolia Vedlejší produkty ČR, s.r.o.
- **Radim Filák**, CEO ELT Management Company Czech Republic

[Waste Act - YouTube »](#)





# New Era in Forestry: Challenges and Opportunities

## What is the future of forestry in the context of the new EU strategy?

The role of forests, forestry and woodworking industry is fundamental for people as well as for the environment in many ways. In this context, the presentation of the New EU Forestry Strategy for 2030 is a great opportunity for a debate on current and future challenges in the forestry sector in the Czech Republic and the future of regulation on the EU level.

In the forestry live stream, the panel discussion participants focused on what the new strategy means for forestry, foresters, timber companies and general public. They discussed the role of forests and forestry in the fulfilment of ambitious goals in other strategic areas, such as the protection of biodiversity, climate protection, circular economy and bioeconomy. They also discussed the use of the wide-ranging function of forests and the increasing focus on carbon storage and protection of biodiversity. They addressed the needs of timber companies and the development of cooperation with other sectors and, in the end, they discussed the possibilities of valuation and remuneration of the above-mentioned forest functions and the current sources of funding.

### Panel discussion participants:

- **Mgr. Patrik Mlynář**, alternate director of the Forestry Section of the Ministry of Agriculture of the Czech Republic
- **Ing. Tomáš Pařík**, Association of Forestry and Timber Companies
- **Ing. Jiří Svoboda**, Association of Municipal and Private Forest Owners in the Czech Republic
- **doc. Ing. Tomáš Vrška, Dr.**, Training Forest Enterprise Masaryk Forest Křtiny, Mendel University in Brno

### Moderator:

- **Mgr. Vojtěch Bašný, Ph.D., LL.M.**, Senior Associate, Deloitte Legal, Environment

**New Era in Forestry »**





# We thank our project partners

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# EnviLaw Newsletter

## Regular overview of environmental law highlights

Environmental legislation is changing constantly. That is one of the reasons why it is increasingly challenging for organisations to navigate this regulatory area and meet all the necessary requirements. Our EnviLaw newsletter can help you keep up to date with the latest legislative news!

**The EnviLaw newsletter provides a quarterly summary of the most important developments in the field of environmental regulation!**

**The future of regulation | sustainable finance | public funding | circular economy | agriculture and biodiversity | energy | and much more!**

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Be sure to also read the [first EnviLaw Yearbook](#), where you will find all the most important information we brought to you in our newsletter in 2020.





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