



GMS Flash Alert

Immigration Edition

2020-509 | December 23, 2020



Czech Republic - Brexit: Rules for U.K. Citizens Residing in the Czech Republic

The end of the Brexit transition period is knocking on the door and it is worth providing a reminder of some of the facts and possible consequences for those U.K. nationals and their family members residing or planning to reside in the Czech Republic.¹

Since 1 January 2021, the rights and benefits conferred by European Union (EU) legislation, and guaranteed by the Withdrawal Agreement,² will no longer apply for U.K. nationals and their family members, unless, their stay in the Czech Republic commenced before 2021. U.K. nationals and their family members entering the Czech Republic after the transition period with no history of previous stay in the country will be treated as third-country nationals.

WHY THIS MATTERS

Considering the approaching end of the transition period, U.K. citizens and their Czech employers must be aware of their situation and potential obligations related to Brexit. In particular, U.K. nationals assigned to work in the Czech Republic will be affected given that they were not covered by the Withdrawal Agreement. The new requirement of holding a valid Work Permit for rendering working activities in the Czech Republic is set as of January 2021.

The different rules that will apply for many U.K. nationals coming to live and/or work in the Czech Republic will require certain action steps be taken both before and after the transition period ends on 31 December 2020. Failure to be in compliance could have negative consequences for employees and their employers.

U.K. Citizens Residing in Czech Republic before End of Transition Period

U.K. nationals and their family members who resided in the Czech Republic before the end of 2020 can remain living

© 2020 KPMG Ceska republika, s.r.o., a Czech limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

2020-509 | December 23, 2020

in the country under the same rights and benefits provided for in EU legislation, if they are able to prove their residence by showing relevant documents. Legal residence can be primarily proven with a Certificate of Temporary Residence Permit or by a Permanent Residence Permit. (For an earlier report, see GMS [Flash Alert 2019-062](#), 29 March 2019.)

For those who have not yet applied for any of the above permit types and they are unlikely to make it by the end of the year due to the upcoming holiday season, there is still an option to do so in the course of next year. In such a case, it is expected that the Czech Immigration Office might request more details and additional documents proving the individual's previous stay in the country to verify that his or her claim is justified.

Moreover, the update of the Czech immigration legislation is expected to be introduced during 2021. It should bring changes in terms of Brexit, including exchange of permit types issued to U.K. nationals and their family members. Currently, both a Certificate of Temporary Residence Permit and a Permanent Residence Permit are lacking biometric data and are free of charge. Instead, what will be new – and a required document – is the biometric card, which will be issued in due course. Such a change will require a few visits to the branch of the Immigration Office in order to undergo biometric data collection and to collect the biometric card. The guidance is yet to be published by the Ministry of Interior.

U.K. Nationals Arriving in 2021

U.K. nationals and their family members arriving in the Czech Republic after the year-end will be treated as third-country nationals. Therefore, they will fall into a category of nationals who are obliged to arrange a Visa or Residence Permit if their intended stay in the Czech Republic should exceed 90 days.

U.K. nationals will not be required to have a Visa or Residence Permit for a stay of up to 90 days if the purpose of the visit does not entail gainful/profitable activities (e.g., tourism or business meetings). The Schengen Area rule of a short-term stay (90 days during any 180-day period) will apply in their case. U.K. nationals and their family members can also benefit from an option to lodge a Visa / Residence Permit application outside of the U.K. or country where they are holders of a passport / Long-Term or Permanent Residence Permit. The exemption is stipulated by Government Decree No. 429/2010 Coll.³

KPMG NOTE

Given the above, the situation impacts a wide variety of daily-life matters and requires timely preparation not only from the individual but also from other parties involved in the process (e.g., future employer). Speaking of employment, U.K. nationals will not have free access to the Czech labour market, and thus a Work Permit or relevant Residence Permit will be required (e.g., Employee Card, Blue Card, etc.). Additional time required for processing the applications and their approval must be considered.

Latest Update Regarding Assignees

Considering the fact that the Withdrawal Agreement does not cover all assigned individuals, the Czech authorities have announced that U.K. nationals who are assigned to work in the Czech Republic by their legal employer will be required to hold a Work Permit as of 1 January 2021. Such an approach applies to all assigned individuals including those who have started their assignments before 2021 and even those who are holders of a Certificate of Temporary Residence Permit or a Permanent Residence Permit.

Due to the late announcement by the authorities, many U.K. assignees might be forced to resume their work activity in the Czech Republic and await issuance of a Work Permit.

FOOTNOTES:

1 For guidance on U.K. citizens living and working in the Czech Republic, see the following online publication issued by the U.K. government: <https://www.gov.uk/guidance/living-in-the-czech-republic> .

For additional guidance, see the “Czech Brexit Act” (*Zákon o úpravě některých vztahů v souvislosti s vystoupením Spojeného království Velké Británie a Severního Irska z Evropské unie*), which was published in the [Czech Collection of Laws on 14 March 2019](#). The Czech Ministry of Interior has also published [an unofficial English translation of the Czech Brexit Act \(Act On Amending Certain Matters in Connection with the Withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union\)](#).

Also, you may refer to “[Exit of the United Kingdom from the EU and its Impact on the Employment of British Citizens in the Czech Republic and Social Security of People Moving between the Czech Republic and the United Kingdom](#),” published (in English) by the Czech Ministry of Labour and Social Affairs (*Ministerstvo práce a sociálních věcí*).

2 See the text of the Withdrawal Agreement [here](#).

Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, 2019/C 384 I/01, *OJ C 384I*, 12 November 2019, p. 1-177.

For more on the EU-U.K. Withdrawal Agreement, see: https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership/eu-uk-withdrawal-agreement_en.

For related coverage of Brexit and the Withdrawal Agreement and immigration matters for U.K. nationals, see other Brexit reports in GMS *Flash Alert*, at: <https://home.kpmg/xx/en/home/insights/2015/09/flash-alert-brexit.html>.

3 For additional information about the territorial competence (Decree No. 429/2010 Coll.) [click here](#).

* * * *

Contact us

For additional information or assistance, please contact your local GMS or People Services professional* or one of the following professionals with the KPMG International member firm in the Czech Republic:



Pavel Gorel

Tel. + 421 222 123 553

pgorel@kpmg.cz



Lukas Sova

Tel. + 421 222 123 961

lukassova@kpmg.cz

** Please note that KPMG LLP (U.S.) does not offer immigration services or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

The information contained in this newsletter was submitted by the KPMG International member firm in the Czech Republic.

© 2020 KPMG Ceska republika, s.r.o., a Czech limited liability company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

www.kpmg.com

kpmg.com/socialmedia



© 2020 KPMG LLP, a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved. Printed in the U.S.A. NDPPS 530159

The KPMG name and logo are registered trademarks or trademarks of KPMG International.

The KPMG logo and name are trademarks of KPMG International. KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever. The information contained in herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

Flash Alert is a GMS publication of KPMG LLP's Washington National Tax practice. To view this publication or recent prior issues online, please click [here](#). To learn more about our GMS practice, please visit us on the Internet: click [here](#) or go to <http://www.kpmg.com>.