



## **The obligation to pay radio and television fees – interpretation of Act No. 348/2005 Coll.**

*Act on Radio and Television Fees and Amendments to Certain Laws*

### **1. Who is the taxpayer?**

The taxpayer is:

- A natural or legal person who owns – a device technically capable of receiving radio broadcasts or capable of reproducing television broadcasts, regardless of the reception method.
- A natural or legal person who uses a device technically capable of receiving radio or television broadcasts for at least one month, even if they are not the owner.

### **2. Automatic classification as a taxpayer**

A person (natural or legal) who:

- Is not registered in the taxpayer register, and at the same time
- Is an electricity consumer connected to the distribution network,

will be considered a taxpayer with the obligation to pay if:

- They do not notify Czech Radio or Czech Television with a sworn declaration that they do not own or use any receiver,
- And do so within 30 days of receiving a written notice from the broadcaster (Czech Radio or Czech Television).

The notice must include information about the consequences if the sworn declaration is not submitted on time.

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### **3. Obligations of foreigners**

- Foreign students and other foreigners who have permanent or long-term residence in the Czech Republic for study purposes and own a device technically capable of individually choosing to reproduce radio or television broadcasts are required to register in the taxpayer register – through the Czech Television and Czech Radio websites – and pay the fees.
  - Foreigners are not automatically exempt from paying fees solely based on their foreign citizenship, being granted temporary protection, or long-term studies.
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#### **4. Who is exempt from the fee?**

Exempt are:

1. Foreigners who have not been granted permission for permanent or long-term residence in the Czech Republic.
  2. Individuals whose net income for the last calendar quarter is lower than 2.15 times the living minimum.
    - Income is assessed according to special law (e.g., the law on the living minimum).
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#### **5. Fee amounts**

- **Radio fee:** 55 CZK per month
- **Television fee:** 150 CZK per month

#### **6. Permanent residence outside of student dorms and the obligation to pay fees**

If a student has permanent residence in a household outside of a dormitory, and this household already pays the television and radio fees, the student is not required to pay the fees separately.

##### **Why?**

- It is assumed that if the student lives in a household that has permanent residence and pays the fees, then this household fulfills the obligation for all of its members, including the student.
- The student is therefore considered part of the household, and if the fees for this household are being properly paid, there is no need for the student to pay them separately.

##### **What does this mean for the student?**

- The student does not have to pay the radio or television fee separately if this fee is already paid within the household where they have permanent residence.
- The obligation to register in the taxpayer register does not apply to students who do not use devices technically capable of receiving radio or television broadcasts outside the household where the fees are already paid.

##### **What can change?**

- If the student stops being part of the household (for example, by moving out) or if the household stops paying the fees, the student will need to fulfill their obligation to register in the taxpayer register and begin paying the fees separately.