

## Advice

Under the provision in Section 93 of Act No 187/2006, on Sickness Insurance, an employer must cancel its registration in the employers' register using the prescribed form, within 8 calendar days of ceasing to be an employer. This also applies to an employer who only employs an employee with temporary protection (i.e. a foreigner enjoying temporary protection under a special legal regulation) in an employment relationship, or is active on the basis of an agreement to perform work, whose employment is small-scale, or who are employed on the basis of an agreement to complete a job. Such an employer must also cancel its registration in the employers' register, within 8 calendar days of ceasing to be an employer of such employees with temporary protection.

In the event of the dissolution of an employer, its legal successor must withdraw it from the employers' register on the prescribed form within 8 calendar days of its dissolution.

In the event of the dissolution of an employer without a legal successor, whoever was authorised at the date of its dissolution to liquidate it must withdraw it from the employers' register on the prescribed form within 8 calendar days of its dissolution.

For the abolition of a wages department registered in the employers' register, the employer must withdraw it on the prescribed form within 8 calendar days of the abolition of the wages department.

If it is an employer withdrawing, Sections A and C are completed, and Section B where relevant. In the event of a wages department withdrawing, Sections A and D of the form are completed.

The withdrawal of an employer (wages department) from the employers' register is submitted to the territorially competent District Social Security Administration (DSSA)/Prague Social Security Administration (PSSA)/Municipal Social Security Administration Brno (MSSA).