



Electronically signed
25. 07. 2022

Ing. Andrea Říčicová
Director of the
Department and Deputy
Director of the Section
(on behalf of)

**Financial Office for the Capital City of
Prague**
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Č.j. 6315171/22/2010-80541-110999
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AUCTION DECREE

The above-mentioned tax administrator, pursuant to Sections 194(1) and 195(1) of Act No. 280/2009 Coll., the Tax Code, as amended (hereinafter referred to as the "Tax Code"), in the matter of tax execution ordered by execution order No. 7506531/19/2010-80541-110999, orders

electronic auction of movable property.

The auction is open only to those who have an account in the APED application (application electronic auctions).

The address of the website where you can set up a user account:
<https://drazby.financnisprava.cz/mwclient/main.html?formName=registrace>

Address of the website where the conditions for conducting electronic auctions (auction rules) are published: <https://drazby.financnisprava.cz/mwclient/main.html?formName=dokumentace>

The address of the website where the auction is held and can be followed:
<https://drazby.financnisprava.cz/mwclient/main.html?formName=drazba&selectedID=1141>

WARNING: When entering the storage area to inspect the auctioned items or to take them over by the auctioneer, the persons entering must respect the current anti-epidemic measures announced by the storage company! The currently valid measures are published in APED on the information bar.

Auction number: 220342

Date and time of the auction opening: **29.8.2022 at 09:00**.

Date and time of auction end: **31.8.2022 at 09:00**.

The following items are the subject of the auction:

Serial number: 0001

Marking of the auctioned item: Set of movable things - erotic aids

A description of the item being auctioned, including accessories or a set of items:

Items will be auctioned as a set of items, some of which do not include CE marked certification. The movable items have been released for free circulation by the customs administrator, giving the goods the customs status of Union goods.

A taxable list of the individual movable items, the quantity and the ascertained price is given in the table in the gallery.

Ascertained price in CZK: 433 890

Lowest auction bid in CZK: 144 630

Minimum bid in CZK: 1 000

Including VAT (%/NE): NO

Including excise tax: NO

No auction security is required.

Date, place and time of the inspection of movable property, organizational arrangements for the inspection:

By prior arrangement by phone: 267 273 117

Method and time limit for payment of the highest bid:

The auctioneer is obliged to pay the highest bid by:

- item 0001 - Set of movable things - erotic aids until 7.9.2022 (§ 211 (2) of the Tax Code)

Payment details will be sent to the auctioneer by email after the auction.

Upon the expiry of the deadline for payment of the highest bid set in the auction notice, the decision to grant a preference shall be revoked. The auctioneer who has failed to pay the highest bid in time is obliged to compensate the tax administrator for the costs of the reauction and the damage caused by the failure to pay the highest bid and, if the reauction has achieved a lower highest bid, also for the difference in the highest bid (Article 194a(4) and Article 227(1) of the Tax Code).

Date, place and time of delivery of the auctioned items to the auctioneer: 14.09.2022 at 10:00 or after individual agreement with the tax administrator

The conditions under which the auctioneers may take possession of the auctioned items and under which they become their owners:

If the auctioneer pays the highest bid duly and on time, the ownership right to the auctioned item or set of auctioned items shall pass to him/her with legal effects as of the moment of granting of the acceptance.

The tax administrator shall issue the auctioneer with a certificate of payment of the highest bid, which, together with the decision on the granting of the auction permit, shall constitute evidence of the acquisition of ownership of the auctioned item (Section 211(3) of the Tax Code).

The tax administrator does not send the auctioned movables; the auctioneer must collect them personally at the place and time specified in the auction notice. Depending on the circumstances (place of storage, nature of the movable), the auctioneer may agree on the time and place of delivery individually.

If the auctioneer does not take possession of the auctioned item even upon the tax administrator's request, the tax administrator may decide to forfeit it to the state (Section 211(3) of the Tax Code).

If the distribution procedure is not carried out, the liens and retention rights and other rights attached to the property are extinguished upon the transfer of ownership to the auctioneer (Section 177(1) of the Tax Code and Section 329(7) of the Code of Civil Procedure).

If the proceeds of the auction are subject to a distribution procedure, the liens, pledges, easements, exchanges and lease and leasehold rights attached to the auction object shall cease on the date of the legal force of the decision on the distribution (this does not apply to easements, easements, exchanges and leasehold and tenancy rights which have been decided not to be extinguished, and for easements, exchanges and leasehold and tenancy rights for which the auctioneer has been compensated) and other rights and defects connected with the subject of the auction (Art. 1 of the Tax Code).

The sale of a co-ownership interest does not extinguish the liens unless they encumber only the co-ownership interest being sold (Section 231(3) of the Tax Code).

The transfer of ownership of the auction object to the auctioneer terminates the pre-emption right and the reservation of repurchase of the auction object, unless it is a statutory pre-emption right (Section 197(1) of the Tax Code).

Invitation to exercise rights not permitting tax execution:

Anyone who has a right to the subject of the auction that does not allow for tax execution is called upon to assert it with the above-mentioned tax administrator and to prove such assertion of the right **by the commencement of the auction**, otherwise their right will not be taken into account in the execution of the tax execution (Sections 179 and 195(2)(h) of the Tax Code).

Invitation to submit claims pursuant to Section 195(2)(i) of the Tax Code:

Creditors of claims secured by a lien or pledge or by a security transfer of the right binding on the subject of the auction, for which this tax execution is not conducted, are invited to file their claims with the above-mentioned tax administrator and to prove them with the relevant documents no later than the commencement of the auction, otherwise the tax administrator will reject the proposal for filing the claim (§ 197 (2) and (3), § 195 (2) (i) of the Tax Code).

Claims secured by a lien or pledge or a security interest in the auction item that have not been asserted in the above manner shall not be taken into account (Section 195(2)(i) of the Tax Code).

A beneficiary of an execution suspended under another legal regulation may apply and prove his/her claim with relevant documents no later than the commencement of the auction, otherwise the tax administrator shall reject the application for registration. Applications which have not been submitted in the above-mentioned manner shall not be taken into account (Sections 197(2) and 195(2)(i) of the Tax Code).

Tax claims against the debtor other than those for which the tax execution is being conducted may be submitted by the tax administrator conducting the execution proceedings or by another tax administrator for satisfaction from the distribution of the auction proceeds, but no later than the commencement of the auction (Section 197(4) of the Tax Code).

Notice of sale of co-ownership interest, pre-emption right and reservation of repurchase:

A co-owner of the auction object who wishes to participate in the auction and exercise the right of pre-emptive intervention pursuant to Section 338(3) of the Code of Civil Procedure must notify and prove this fact to the tax administrator no later than **5 working days before the auction commences**.

Anyone who claims a pre-emption right or a reservation of repurchase to the auction object is obliged to notify and prove this right to the tax administrator no later than **5 working days before the auction commences**.

If the right of pre-emption or reservation of repurchase is proven, the person to whom it belongs may exercise it only at the auction as auctioneer. Upon transfer of ownership of the auctioned item to the auctioneer, these rights shall lapse, unless it is a statutory pre-emption right (Section 197(1) of the Tax Code).

Lesson learned:

He's not allowed to bid:

- a) the tax executor, the auctioneer and other officials of the tax administrator who ordered the auction, the debtor and the debtor's spouse or their representatives, as well as those who are prevented by other legal regulations from acquiring the property that is the subject of the auction (Section 201(a) of the Tax Code),
- b) the auctioneer of an auction item that is reauctioned because that auctioneer has failed to pay the highest bid within the prescribed time limit (Section 201(b) of the Tax Code).

Also excluded from participation in the auction is an expert who has been appointed by the tax administrator to evaluate the subject of the auction and has performed such evaluation (Section 201(a) and Section 77 of the Tax Code).

The auction decree is not justified. No appeal may be lodged against this decision (Article 195(5) of the Tax Code). An objection may be lodged against the decision (Article 159(1) of the Tax Code) within 30 days of the date on which the person involved in the tax administration became aware of the action. The objection shall be lodged with the tax administrator who performed the act. The objection lodged shall not have suspensive effect.

Ing. Miroslav Machacek
Section Director

Photo galleries:

Item serial number 0001 - Set of movable things - erotic aids

Photo_2203420001_01





Photo_2203420001_02



Photo_2203420001_03



Photo_2203420001_04



Photo_2203420001_05



Photo_2203420001_06



Photo_2203420001_07

Položka	Označení a popis dražené věci	Počet kusů	Cena za jednotku	Cena celkem
1	Erotická pomůcka - anální šperk set 3 ks	594	300	178 200,00
2	Pouzdro na erotickou pomůcku	300	210	63 000,00
3	Erotická pomůcka (penis)	40	600	24 000,00
4	Elektrická pumpa	40	90	3 600,00
5	Sexuální pomůcka - řemeny	193	300	57 900,00
6	Erotická pomůcka - anální šperk s ohonem	99	210	20 790,00
7	Erotická pomůcka na penis bez USB	77	300	23 100,00
8	Venušiny kuličky	112	300	33 600,00
9	Klistýr	210	120	25 200,00
10	Klistýr s černým vakem	30	150	4 500,00
	Zjištěná cena v Kč			433 890,00
	Nejnižší dražební podání v Kč			144 630,00