

# Czechia

## A. Progress in the implementation of the minimum standard

Czechia has 95 tax agreements in force<sup>40</sup> as reported in its response to the Peer Review questionnaire. Forty-eight of those agreements<sup>41</sup> comply with the minimum standard.

Czechia signed the MLI in 2017 and deposited its instrument of ratification on 13 May 2020. The MLI entered into force for Czechia on 1 September 2020. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Czechia has not listed its non-compliant agreements with Albania, Bahrain, Barbados, Belarus, Bosnia-Herzegovina, Botswana, Brazil, Estonia, Indonesia, Jordan, Kazakhstan, Malaysia, Mongolia, Montenegro<sup>42</sup>, Morocco, North Macedonia, Panama, Saudi Arabia, Thailand, Tunisia, Ukraine, the United States, Uzbekistan and Viet Nam. These agreements will therefore not, at this stage, be modified by the MLI. Albania, Bahrain, Barbados, Bosnia-Herzegovina, Estonia, Indonesia, Jordan, Kazakhstan, Malaysia, Mongolia, Morocco, North Macedonia, Panama, Saudi Arabia, Thailand, Tunisia, Ukraine and Viet Nam have listed their agreements with Czechia under the MLI.

Czechia has signed a bilateral complying instrument in respect of its agreements with Sri Lanka and the United Arab Emirates.

Czechia indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Brazil, Montenegro<sup>43</sup> and North Macedonia.

Czechia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>44</sup>

## B. Conclusion

Albania, Bahrain, Barbados, Bosnia-Herzegovina, Estonia, Indonesia, Jordan, Kazakhstan, Malaysia, Mongolia, Morocco, North Macedonia, Panama, Saudi Arabia, Thailand, Tunisia, Ukraine and Viet Nam have listed their agreements with Czechia under the MLI, which amount to requests to implement the minimum standard.

Czechia has developed a plan for the implementation of the minimum standard in its agreements with Albania, Bahrain, Barbados, Belarus, Bosnia-Herzegovina, Botswana, Estonia, Indonesia, Jordan,

<sup>40</sup> Czechia has 95 agreements in force. These 95 agreements relate to 96 jurisdictions, because Czechia continues to apply the agreement with former Serbia and Montenegro to both Serbia and Montenegro.

<sup>41</sup> One of these agreements, the agreement with former Serbia and Montenegro, complies with the minimum standard only in relation to Serbia. Czechia has indicated that domestic procedures are ongoing in preparation for signature of a new agreement that has been negotiated with Montenegro.

<sup>42</sup> Czechia has listed the agreement with former Serbia and Montenegro under the MLI only in relation to Serbia.

<sup>43</sup> Czechia indicated in its response to the Peer Review questionnaire that a new agreement with Montenegro has been negotiated.

<sup>44</sup> For its agreements listed under the MLI, Czechia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

Kazakhstan, Malaysia, Mongolia, Morocco, Panama, Saudi Arabia, Thailand, Tunisia, Ukraine, the United States, Uzbekistan and Viet Nam.

Czechia indicated in its response to the Peer Review questionnaire that this year, it intends to expand its list of agreements to be covered under the MLI to include the agreements concluded with jurisdictions that have signed the MLI and have listed their agreements with Czechia. Czechia has indicated that to avoid doubts and misunderstandings in the future, Czechia will list only the agreements with such jurisdictions with which it bilaterally confirms the changes that the MLI would bring to the treaty. After finishing this procedure, Czechia indicated that it would pursue bilateral renegotiations or negotiations of amending protocols to implement the minimum standard in its remaining agreements.

### Summary of the jurisdiction response – Czechia

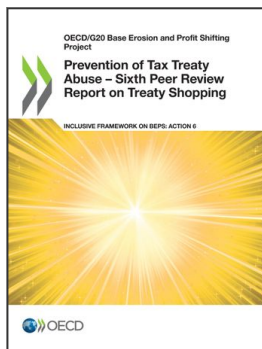
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	Yes MLI	PPT
2	Australia	Yes MLI		PPT
3	Austria	Yes MLI		PPT
4	Bangladesh*	Yes other		PPT
5	Belgium	Yes MLI		PPT
6	Brazil	No	No	
7	Bulgaria	Yes MLI		PPT
8	Canada	Yes MLI		PPT
9	Chile	Yes MLI		PPT
10	China (People's Republic of)	Yes MLI		PPT
11	Colombia	No	Yes MLI	PPT
12	Croatia	Yes MLI		PPT
13	Cyprus*	Yes MLI		PPT
14	Denmark	Yes MLI		PPT
15	Egypt	Yes MLI		PPT
16	Finland	Yes MLI		PPT
17	France	Yes MLI		PPT
18	Georgia	Yes MLI		PPT
19	Germany	No	Yes MLI	PPT
20	Greece	Yes MLI		PPT
21	Hong Kong (China)	Yes MLI		PPT
22	Hungary	Yes MLI		PPT
23	Iceland	Yes MLI		PPT
24	India	Yes MLI		PPT
25	Ireland	Yes MLI		PPT
26	Israel	Yes MLI		PPT
27	Italy	No	Yes MLI	PPT
28	Japan	Yes MLI		PPT
29	Korea	Yes other		PPT
30	Kuwait	No	Yes MLI	PPT
31	Kyrgyzstan*	Yes other		PPT
32	Latvia	Yes MLI		PPT
33	Liechtenstein	Yes MLI		PPT
34	Lithuania	Yes MLI		PPT
35	Luxembourg	Yes MLI		PPT
36	Malta	Yes MLI		PPT
37	Mexico	No	Yes MLI	PPT

38	Montenegro	No	No	
39	Netherlands	Yes MLI		PPT
40	New Zealand	Yes MLI		PPT
41	Nigeria	No	Yes MLI	PPT
42	North Macedonia	No	No	
43	Norway	Yes MLI		PPT
44	Pakistan	Yes MLI		PPT
45	Poland	Yes MLI		PPT
46	Portugal	Yes MLI		PPT
47	Qatar	Yes other		PPT
48	Romania	No	Yes MLI	PPT
49	Russian Federation	Yes MLI		PPT
50	San Marino	Yes other		PPT
51	Senegal	Yes other		PPT
52	Serbia	Yes MLI		PPT
53	Singapore	Yes MLI		PPT
54	Slovak Republic	Yes MLI		PPT
55	Slovenia	Yes MLI		PPT
56	South Africa	Yes MLI		PPT
57	Spain	Yes MLI		PPT
58	Sri Lanka	No	Yes other	PPT
59	Sweden	No	Yes MLI	PPT
60	Switzerland	Yes MLI		PPT
61	Türkiye	No	Yes MLI	PPT
62	United Arab Emirates	No	Yes other	PPT
63	United Kingdom	Yes MLI		PPT
64	United States	No	No	

## Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Albania	Yes
2	Azerbaijan	Yes
3	Bahrain	Yes
4	Barbados	Yes
5	Belarus	Yes
6	Bosnia-Herzegovina	Yes
7	Botswana	Yes
8	Democratic People's Republic of Korea*	No
9	Estonia	Yes
10	Ethiopia*	No
11	Ghana*	No
12	Indonesia	Yes
13	Iran*	No
14	Jordan	Yes
15	Kazakhstan	Yes
16	Lebanon*	No
17	Malaysia	Yes
18	Moldova*	No
19	Mongolia	Yes
20	Morocco	Yes
21	Panama	Yes

22	Philippines	Yes
23	Saudi Arabia	Yes
24	Syrian Arab Republic*	No
25	Tajikistan*	No
26	Thailand	Yes
27	Tunisia	Yes
28	Turkmenistan*	No
29	Ukraine	Yes
30	Uzbekistan	Yes
31	Venezuela*	No
32	Viet Nam	Yes



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