

Czech Republic

A. Progress in the implementation of the minimum standard

The Czech Republic has 88 tax agreements in force, as reported in its response to the Peer Review questionnaire.⁴² One of those agreements, the agreement with Korea, complies with the minimum standard.

The Czech Republic signed the MLI in 2017 and deposited its instrument of ratification on 13 May 2020. The MLI will enter into force for the Czech Republic on 1 September 2020. The Czech Republic has not listed its agreements with Albania, Bahrain, Barbados, Bosnia-Herzegovina, Brazil, Estonia, Indonesia, Jordan, Kazakhstan, Malaysia, Mongolia, Montenegro, Morocco, North Macedonia, Panama, Saudi Arabia, Sri Lanka, Thailand, Tunisia, Ukraine, the United Arab Emirates and Viet Nam. These agreements will therefore not, at this stage, be modified by the MLI. Albania, Barbados, Bosnia-Herzegovina, Estonia, Indonesia, Jordan, Kazakhstan, Malaysia, Morocco, North Macedonia, Panama, Saudi Arabia, Tunisia, Ukraine and the United Arab Emirates have listed their agreements with the Czech Republic under the MLI.

The Czech Republic is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴³

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

As mentioned above, the Czech Republic has not listed its agreements with Albania, Bahrain, Barbados, Bosnia-Herzegovina, Brazil, Estonia, Indonesia, Jordan, Kazakhstan, Malaysia, Mongolia, Montenegro, Morocco, North Macedonia, Panama, Saudi Arabia, Sri Lanka, Thailand, Tunisia, Ukraine, the United Arab Emirates and Viet Nam under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

Summary of the jurisdiction response – Czech Republic

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	No	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	
5	Azerbaijan*	No	N/A	No	N/A	

⁴² The Czech Republic continues to apply the treaty with former Serbia & Montenegro to both Serbia and Montenegro.

⁴³ For its agreements listed under the MLI, the Czech Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

6	Bahrain	No	N/A	No	N/A	
7	Barbados	No	N/A	No	N/A	
8	Belarus*	No	N/A	No	N/A	
9	Belgium	No	N/A	Yes	N/A	
10	Bosnia-Herzegovina	No	N/A	No	N/A	
11	Brazil	No	N/A	No	N/A	
12	Bulgaria	No	N/A	Yes	N/A	
13	Canada	No	N/A	Yes	N/A	
14	Chile	No	N/A	Yes	N/A	
15	China (People's Republic of)	No	N/A	Yes	N/A	
16	Colombia	No	N/A	Yes	N/A	
17	Croatia	No	N/A	Yes	N/A	
18	Cyprus*	No	N/A	Yes	N/A	
19	Democratic People's Republic of Korea*	No	N/A	No	N/A	
20	Denmark	No	N/A	Yes	N/A	
21	Egypt	No	N/A	Yes	N/A	
22	Estonia	No	N/A	No	N/A	
23	Ethiopia*	No	N/A	No	N/A	
24	Finland	No	N/A	Yes	N/A	
25	France	No	N/A	Yes	N/A	
26	Georgia	No	N/A	Yes	N/A	
27	Germany	No	N/A	Yes	N/A	
28	Greece	No	N/A	Yes	N/A	
29	Hong Kong (China)	No	N/A	Yes	N/A	
30	Hungary	No	N/A	Yes	N/A	
31	Iceland	No	N/A	Yes	N/A	
32	India	No	N/A	Yes	N/A	
33	Indonesia	No	N/A	No	N/A	
34	Iran*	No	N/A	No	N/A	
35	Ireland	No	N/A	Yes	N/A	
36	Israel	No	N/A	Yes	N/A	
37	Italy	No	N/A	Yes	N/A	
38	Japan	No	N/A	Yes	N/A	
39	Jordan	No	N/A	No	N/A	
40	Kazakhstan	No	N/A	No	N/A	
41	Korea	Yes	PPT alone	N/A	N/A	
42	Kuwait*	No	N/A	Yes	N/A	
43	Latvia	No	N/A	Yes	N/A	
44	Lebanon*	No	N/A	No	N/A	
45	Liechtenstein	No	N/A	Yes	N/A	
46	Lithuania	No	N/A	Yes	N/A	
47	Luxembourg	No	N/A	Yes	N/A	
48	Malaysia	No	N/A	No	N/A	
49	Malta	No	N/A	Yes	N/A	
50	Mexico	No	N/A	Yes	N/A	
51	Moldova*	No	N/A	No	N/A	
52	Mongolia	No	N/A	No	N/A	
53	Montenegro	No	N/A	No	N/A	
54	Morocco	No	N/A	No	N/A	
55	Netherlands	No	N/A	Yes	N/A	

56	New Zealand	No	N/A	Yes	N/A	
57	Nigeria	No	N/A	Yes	N/A	
58	North Macedonia	No	N/A	No	N/A	
59	Norway	No	N/A	Yes	N/A	
60	Pakistan	No	N/A	Yes	N/A	
61	Panama	No	N/A	No	N/A	
62	Philippines*	No	N/A	No	N/A	
63	Poland	No	N/A	Yes	N/A	
64	Portugal	No	N/A	Yes	N/A	
65	Romania	No	N/A	Yes	N/A	
66	Russia	No	N/A	Yes	N/A	
67	Saudi Arabia	No	N/A	No	N/A	
68	Serbia	No	N/A	Yes	N/A	
69	Singapore	No	N/A	Yes	N/A	
70	Slovak Republic	No	N/A	Yes	N/A	
71	Slovenia	No	N/A	Yes	N/A	
72	South Africa	No	N/A	Yes	N/A	
73	Spain	No	N/A	Yes	N/A	
74	Sri Lanka	No	N/A	No	N/A	
75	Sweden	No	N/A	Yes	N/A	
76	Switzerland	No	N/A	Yes	N/A	
77	Syrian Arab Republic*	No	N/A	No	N/A	
78	Tajikistan*	No	N/A	No	N/A	
79	Thailand	No	N/A	No	N/A	
80	Tunisia	No	N/A	No	N/A	
81	Turkey	No	N/A	Yes	N/A	
82	Turkmenistan*	No	N/A	No	N/A	
83	Ukraine	No	N/A	No	N/A	
84	United Arab Emirates	No	N/A	No	N/A	
85	United Kingdom	No	N/A	Yes	N/A	
86	United States	No	N/A	No	N/A	
87	Uzbekistan*	No	N/A	No	N/A	
88	Venezuela*	No	N/A	No	N/A	
89	Viet Nam	No	N/A	No	N/A	



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