

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.⁴³

The Czech Republic signed the MLI in 2017, provisionally listing 86 tax agreements.

The Czech Republic is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴⁴

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.

The Czech Republic signed a bilateral complying instrument with Korea.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Czech Republic.

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	Yes	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	Yes	N/A	
6	Bahrain	No	N/A	Yes	N/A	
7	Barbados	No	N/A	Yes	N/A	
8	Belarus*	No	N/A	Yes	N/A	
9	Belgium	No	N/A	Yes	N/A	
10	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
11	Brazil	No	N/A	Yes	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	Yes	N/A	

20	Denmark	No	N/A	Yes	N/A	
21	Egypt	No	N/A	Yes	N/A	
22	Estonia	No	N/A	Yes	N/A	
23	Ethiopia*	No	N/A	Yes	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	Yes	N/A	
34	Iran*	No	N/A	Yes	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	Yes	N/A	
40	Kazakhstan	No	N/A	Yes	N/A	
41	Korea	No	N/A	Yes	PPT alone	
42	Kuwait*	No	N/A	Yes	N/A	
43	Latvia	No	N/A	Yes	N/A	
44	Lebanon*	No	N/A	Yes	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	North Macedonia	No	N/A	Yes	N/A	
49	Malaysia	No	N/A	Yes	N/A	
50	Malta	No	N/A	Yes	N/A	
51	Mexico	No	N/A	Yes	N/A	
52	Moldova*	No	N/A	Yes	N/A	
53	Mongolia	No	N/A	Yes	N/A	
54	Montenegro*	No	N/A	Yes	N/A	
55	Morocco	No	N/A	Yes	N/A	
56	Netherlands	No	N/A	Yes	N/A	
57	New Zealand	No	N/A	Yes	N/A	
58	Nigeria	No	N/A	Yes	N/A	
59	Norway	No	N/A	Yes	N/A	
60	Pakistan	No	N/A	Yes	N/A	
61	Panama	No	N/A	Yes	N/A	
62	Philippines*	No	N/A	Yes	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	Yes	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	Yes	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	Yes	N/A	
78	Tajikistan*	No	N/A	Yes	N/A	
79	Thailand	No	N/A	Yes	N/A	
80	Tunisia	No	N/A	Yes	N/A	
81	Turkey	No	N/A	Yes	N/A	
82	Turkmenistan*	No	N/A	No	N/A	
83	Ukraine	No	N/A	Yes	N/A	
84	United Arab Emirates	No	N/A	Yes	N/A	
85	United Kingdom	No	N/A	Yes	N/A	
86	United States	No	N/A	Yes	N/A	
87	Uzbekistan*	No	N/A	Yes	N/A	
88	Venezuela*	No	N/A	Yes	N/A	
89	Viet Nam	No	N/A	Yes	N/A	



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