

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## CZECH REPUBLIC

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

**Declaration contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 11 October 2013 – Or. Engl., amended in a Note Verbale from the Permanent Representation of the Czech Republic, dated 8 February 2019, registered at the Secretariat General on 12 February 2019 - Or. Engl., and in a Note Verbale from the Permanent Representation of the Czech Republic, dated 6 October 2020, registered at the Secretariat General on 9 October 2020 - Or. Engl. (*in force as from 1 February 2021*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Personal Income tax;
  - . Corporate Income tax;
  - . Gambling tax.
- . **Article 2, paragraph 1.b.ii:** Public health insurance and social security insurance and a contribution to the state employment policy.
- . **Article 2, paragraph 1.b.iii.B:** Real estate tax, tax on acquisition of real estate.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise duty on mineral oils, on ethyl alcohol, on beer, on wine and intermediate products and on tobacco products, tax on heated tobacco products, tax on raw tobacco, tax on natural gas and some other gases, tax on solid fuels, tax on electricity;
- . **Article 2, paragraph 1.b.iii.E:** Road tax.

**Declaration contained in the instrument of ratification deposited with the Secretary General of the Council of Europe on 11 October 2013 – Or. Engl. (*in force since 1 February 2014*)**

#### ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative; The Czech Social Security Administration in relation to compulsory social security contributions and a contribution to the state employment policy; The Center for International Reimbursements in relation to compulsory public health insurance contributions.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
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