

Czech Republic

A. Progress in the implementation of the minimum standard

The Czech Republic has 92 tax agreements in force⁴⁹ as reported in its response to the Peer Review questionnaire. Thirty-five of those agreements⁵⁰ comply with the minimum standard.

The Czech Republic signed the MLI in 2017 and deposited its instrument of ratification on 13 May 2020. The MLI entered into force for the Czech Republic 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.

The Czech Republic has not listed its agreements with Albania, Bahrain, Barbados, Belarus, Bosnia-Herzegovina, Botswana, Brazil, Estonia, Indonesia, Jordan, Kazakhstan, Malaysia, Mongolia, Montenegro⁵¹, Morocco, North Macedonia, Panama, Saudi Arabia, Sri Lanka, Thailand, Tunisia, Ukraine, the United Arab Emirates, the United States 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, Morocco, North Macedonia, Panama, Saudi Arabia, Tunisia, Ukraine, the United Arab Emirates and Viet Nam have listed their agreements with the Czech Republic under the MLI.

The Czech Republic 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 and Sri Lanka.

The Czech Republic is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵²

B. Conclusion

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

The Czech Republic 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, Kazakhstan, Malaysia, Mongolia, Morocco, North Macedonia, Panama, Saudi Arabia, Thailand, Tunisia, Ukraine, the United Arab Emirates, the United States and Viet Nam.

The Czech Republic indicated in its response to the Peer Review questionnaire that over the next two years, it intends to expand its list of agreements to be covered under the MLI to include the agreements

⁴⁹ The Czech Republic continues to apply the agreement with former Serbia and Montenegro to both Serbia and Montenegro.

⁵⁰ One of these agreements, the agreement with former Serbia and Montenegro complies with the minimum standard only in relation to Serbia. The Czech Republic has indicated that discussions are ongoing to implement the minimum standard in the agreement with Montenegro.

⁵¹ The Czech Republic has listed the agreement with former Serbia and Montenegro under the MLI only in relation to Serbia.

⁵² 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).

concluded with jurisdictions that have signed the MLI and have listed their agreements with the Czech Republic. The Czech Republic has indicated that to avoid doubts and misunderstandings in the future, the Czech Republic will list only such jurisdictions with which it bilaterally confirms the changes that the MLI would bring to the treaty. After finishing this procedure, the Czech Republic 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 – Czech Republic

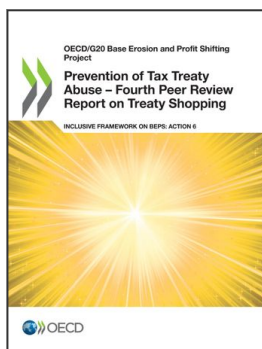
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	Yes MLI	PPT
2	Australia	Yes MLI		PPT
3	Austria	Yes MLI		PPT
4	Bangladesh*	Yes other		PPT
5	Belgium	Yes MLI		PPT
6	Brazil	No	No	N/A
7	Bulgaria	No	Yes MLI	PPT
8	Canada	Yes MLI		PPT
9	Chile	No	Yes MLI	PPT
10	China (People's Republic of)	No	Yes MLI	PPT
11	Colombia	No	Yes MLI	PPT
12	Croatia	No	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	No	Yes MLI	PPT
21	Hong Kong (China)	No	Yes MLI	PPT
22	Hungary	No	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	N/A
39	Netherlands	Yes MLI		PPT
40	New Zealand	Yes MLI		PPT
41	Nigeria	No	Yes MLI	PPT

42	Norway	Yes MLI		PPT
43	Pakistan	Yes MLI		PPT
44	Poland	Yes MLI		PPT
45	Portugal	Yes MLI		PPT
46	Romania	No	Yes MLI	PPT
47	Russian Federation	Yes MLI		PPT
48	Serbia	Yes MLI		PPT
49	Singapore	Yes MLI		PPT
50	Slovak Republic	Yes MLI		PPT
51	Slovenia	Yes MLI		PPT
52	South Africa	No	Yes MLI	PPT
53	Spain	No	Yes MLI	PPT
54	Sri Lanka	No	No	N/A
55	Sweden	No	Yes MLI	PPT
56	Switzerland	No	Yes MLI	PPT
57	Turkey	No	Yes MLI	PPT
58	United Kingdom	Yes MLI		PPT
59	United States	No	No	N/A

Other Agreements

	1. Treaty partners	2. Inclusive Framework member
1	Albania	Yes
2	Azerbaijan*	No
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	North Macedonia	Yes
18	Malaysia	Yes
19	Moldova*	No
20	Mongolia	Yes
21	Morocco	Yes
22	Panama	Yes
23	Philippines*	No
24	Saudi Arabia	Yes
25	Syrian Arab Republic*	No
26	Tajikistan*	No
27	Thailand	Yes
28	Tunisia	Yes
29	Turkmenistan*	No
30	Ukraine	Yes

31	United Arab Emirates	Yes
32	Uzbekistan*	No
33	Venezuela*	No
34	Viet Nam	Yes



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