

164**ACT**

of 2 May 2013

**on international cooperation in tax administration
and on the amendment of certain related Acts**

The Parliament has adopted this Act of the Czech Republic:

PART ONE**INTERNATIONAL COOPERATION IN TAX ADMINISTRATION****CHAPTER I****GENERAL PROVISIONS****Article 1****Scope of the Act**

(1) This Act regulates the procedures and conditions under which the tax administrator shall cooperate with the competent authorities of other states

- a) in accordance with the law of the European Union governing administrative cooperation in the field of taxation¹) in relation to other Member States of the European Union (hereinafter referred to as “other Member States”), or
- b) under an international treaty in the field of taxation that forms a part of the body of laws of the Czech Republic (hereinafter referred to as an “international treaty”) in relation to the state or jurisdiction with which the international treaty was made (hereinafter referred to as the “contracting state”).

(2) International cooperation in tax administration (hereinafter referred to as “international cooperation”) shall be provided or received in the form of

- a) exchange of information upon request,
- b) automatic exchange of information,
- c) spontaneous exchange of information,
- d) notification of documents,
- e) participation in acts, individual proceedings or other procedures of tax administrators, or
- f) performance of simultaneous tax controls.

(3) For the purposes of this Act, information means information which the tax administrator may reasonably deem relevant for tax administration.

(4) For the purposes of this Act, tax means

- a) natural person income tax,
- b) legal person income tax,
- c) real estate tax,
- d) inheritance tax,
- e) gift tax,
- f) real estate transfer tax,
- g) road tax,
- h) local fee,
- i) monetary performance of a character similar to monetary performance under points a) through h) imposed by another Member State or by its territorial or administrative unit, or

¹ Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

- j) monetary performance laid down by an international treaty, except for compulsory social insurance contributions.

(5) It shall not be proceeded under this Act in

- a) mutual assistance between competent states in criminal matters,
- b) international assistance in recovery of certain financial claims, or
- c) taxation of income of an interest character if the procedure is governed by another legal regulation.

Article 2

Another state and its liaison office

(1) For the purposes of this Act, another state means

- a) another Member State, or
- b) contracting state.

(2) For the purposes of this Act, a liaison office of another state means an authority competent for the performance of international cooperation

- a) in accordance with the applicable regulation of the European Union governing administrative cooperation in the field of taxation¹), or
- b) under an international treaty.

Article 3

Relation to the Tax Code

The performance of international cooperation shall follow the procedure laid down in the Tax Code unless this Act stipulates otherwise.

CHAPTER II ORGANISATION

Article 4

Ministry of Finance

(1) The Ministry of Finance (hereinafter referred to as the “Ministry”) ensures performance of international cooperation.

(2) The Ministry shall immediately inform the European Commission which authority exercises the powers of the central liaison office and the powers of a liaison office; it shall send this information to the competent authorities of other Member States at the same time.

(3) In the Financial Newsletter the Ministry shall publish the authority which exercises the powers of the liaison office.

Article 5

Liaison office

A liaison office is the central liaison office or a liaison office.

Article 6

Central liaison office

(1) The General Financial Directorate shall exercise the powers of the central liaison office.

(2) The central liaison office shall ensure communication with liaison offices of other states.

(3) The central liaison office shall keep a list of liaison offices and publish the list on its website.

(4) The central liaison office may assume handling a request for the provision of international cooperation even if a liaison office is competent for its handling. The central liaison office shall notify the liaison office of this procedure and inform the requesting liaison office of the other state.

Article 7

Liaison office

(1) The Ministry may authorize a tax administrator to exercise the powers of a liaison office; it shall notify the central liaison office and the European Commission of such authorization without undue delay.

(2) When performing international cooperation, a liaison office is subordinate to the central liaison office.

(3) A liaison office shall notify the central liaison office of a request sent directly to a liaison office of another state or of a request received directly from a liaison office of another state, as well as of a response to a received request.

(4) If a liaison office receives a request for the provision of international cooperation that requires adopting measures that do not fall within its powers, it shall assign the request to the central liaison office without undue delay and inform the requesting liaison office of the other state thereof. If this procedure is taken, the time limit for handling the request laid down in paragraph 2 or 3 of Article 10 shall begin on the first day following the assignment of the request to the central liaison office.

Article 8

Tax administrator

(1) Acts, individual proceedings or other procedures in the provision of international cooperation shall be performed by the tax administrator designated by the liaison office.

(2) The tax administrator shall inform the liaison office without undue delay of the performed acts, individual proceedings or other procedures and shall provide the liaison office with the necessary supporting documents for the provision of international cooperation, or may request the requesting liaison office of the other state through the liaison office to supplement the supporting documents.

(3) The tax administrator may request international cooperation only through the liaison office to which it submits the prepared request or supplements the supporting documents necessary for the provision of international cooperation.

CHAPTER III EXCHANGE OF INFORMATION

Division 1

Exchange of information upon request

Article 9

Procedure for the exchange of information on request

(1) A liaison office may request a liaison office of another state for the provision of information relating to tax administration if its own information sources have already been exhausted or if the obtaining of such information could jeopardize the objective of tax administration.

(2) The period for tax assessment under the Tax Code shall be interrupted from the day of sending a request of a liaison office to the day of receiving a response to such request or to the day of sending a notification of termination of international cooperation in the given matter.

(3) Upon request of a liaison office of another state, the liaison office shall provide information relating to tax administration it has in its possession. In the opposite case, it shall perform acts, individual proceedings or other procedures necessary for obtaining the requested information.

(4) In a request under paragraph 1 or 3 it is possible to request performing certain acts, individual proceedings or other procedures necessary for obtaining the requested information; special reasons must be given for such request.

(5) If the liaison office believes that certain acts, individual proceedings or other procedures the performance of which were requested under paragraph 4 need not or cannot be performed, it shall notify the liaison office of the other state of this fact including the reasons without undue delay.

(6) If an expressed request of a liaison office of another state for the provision of the original of a document cannot be granted, the liaison office shall provide its copy or counterpart.

Article 10 **Time limits**

(1) The liaison office shall confirm receipt of a request for the provision of information to the liaison office of the other state without undue delay but no later than within seven working days from the day of receipt of the request, generally through the common network of electronic communications of the European Union (hereinafter referred to as the “common communication network”).

(2) The liaison office shall provide information under Article 9 without undue delay but no later than within two months from the day of receipt of the request and if it is not in possession of such information, it shall provide the information no later than within six months from the day of receipt of the request unless a longer time limit is agreed with the liaison office of the other state.

(3) If the liaison office cannot provide information to the liaison office of the other state within a time limit laid down under paragraph 2, it shall notify it, without undue delay but no later than within three months from the day of receipt of the request, of the reasons for non-provision of the information and of the date when it can be expected that it will provide the requested information.

Article 11 **Request supplementation**

(1) Within one month from the day of receipt of the request for the provision of information, the liaison office shall notify the liaison office of the other state of any deficiencies in the request and shall request its supplementation.

(2) The time limits set out in Article 10(2) shall begin on the first day following the receipt of the required supplementary information.

Article 12 **Conditions of refusal to provide information**

(1) A liaison office may refuse to provide information if the requesting liaison office of the other state

- a) has not exhausted the ways of obtaining information under the body of laws of such other state, except for cases when their exhaustion would jeopardize the purpose of obtaining such information, or
- b) is not authorized to provide such information according to the body of laws of such other state.

(2) If the liaison office is not in possession of the required information and cannot obtain it in any manner or refuses to provide the information for the reasons referred to in paragraph 1, it shall notify the

requesting liaison office of the other state of the reasons for non-provision of the information without undue delay but no later than within one month from the day of receipt of the request.

(3) The liaison office must not refuse to provide information for the reason that such information is not relevant for the purposes of tax administration in the Czech Republic.

Division 2
Automatic exchange of information

Article 13

Scope and conditions of the automatic exchange of information

(1) On a regular basis, the central liaison office shall provide a liaison office of another state with information relating to the persons that are, according to the legal regulations of such other state, subject to taxation in such other state due to their residence, permanent residence, registered office or place of management, according to the types of income or property

- a) stated in the applicable regulation of the European Union governing administrative cooperation in the field of taxation²) and set out by the regulation of the Ministry, or
- b) under an international treaty.

(2) Information under paragraph 1(a) shall be provided only about those types of income or property for which the information is available. Such types shall be notified by the central liaison office to the European Commission and to the Ministry.

(3) Unless stipulated otherwise, the central liaison office shall provide information under paragraph 1 at least once per calendar year but no later than within six months from the end of the taxation period in which it obtained the information.

(4) If the Czech Republic provides information about other types of income and property than those set out by the regulation under paragraph 1(a) to another Member State under their mutual agreement or under an international treaty, the central liaison office shall notify the European Commission of this fact and shall provide it with such agreement or international treaty.

(5) Once per year the central liaison office shall communicate to the European Commission the information about the volume of automatic exchanges in relation to Member States, no later than within six months from the end of the taxation period in which it was provided. The central liaison office shall also provide information about the costs and benefits connected with performing this form of international cooperation if such information is available.

(6) The central liaison office may notify the central liaison office of another Member State that it requests not being provided with information relating to a certain type of income or property set out by the regulation under paragraph 1(a) or income or property not exceeding a certain amount; it shall inform the European Commission and the Ministry thereof.

Chapter 3
Spontaneous exchange of information

Article 14

Scope and conditions of the spontaneous exchange of information

(1) A liaison office shall provide information it has in its possession to the liaison office of another state spontaneously if

- a) it has grounds for supposing that tax curtailment may take place in such other state,

² Article 8 of Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

- b) a lower tax was assessed for a tax subject or a tax subject was exempted from tax in the Czech Republic, which could give rise to an increase in tax or to liability to tax in such other Member State,
- c) business between tax subjects liable to tax in various states are conducted through one or more states in such a way that a tax reduction may result in one of those states,
- d) it has grounds for supposing that a tax reduction may result from an artificial transfer of profits between connected persons defined under the Act on income taxes, or
- e) it has grounds for supposing that the provided information would enable obtaining information that could be relevant for tax assessment in such other state.

(2) A liaison office may provide a liaison office of another state spontaneously with information which it has in its possession and which may be relevant for tax administration in such other state.

Article 15

Time limits for the spontaneous exchange of information

(1) Information referred to in Article 14(1) shall be provided without undue delay but no later than within one month after it was obtained by the liaison office.

(2) The liaison office to which information is communicated spontaneously by a liaison office of another Member State shall confirm its receipt without undue delay but no later than within seven working days from the day of its receipt, generally through the common communication network.

Division 4

Feedback

Article 16

Evaluation of the utilization of information provided upon request or spontaneously

(1) Where a liaison office provides information on request or spontaneously, it may request the liaison office of the other state for a statement on how the information was utilized.

(2) If requested by a liaison office of another state, the liaison office shall state how the information provided to the liaison office by the liaison office of the other state on request or spontaneously was utilized. The liaison office shall provide such a statement without undue delay but no later than within three months after the outcome of the utilization of the provided information is known.

Article 17

Evaluation of utilization of automatically exchanged information

The liaison office shall send liaison offices of other Member States information about the utilization of information obtained through the automatic exchange of information at least once per year in a manner laid down by their mutual agreement.

CHAPTER IV

OTHER FORMS OF INTERNATIONAL COOPERATION

Article 18

Participation in acts, individual proceedings or other procedures of tax administrators

(1) A liaison office may request a liaison office of another state to allow a tax administrator, in accordance with the conditions laid down by their mutual agreement and for the purpose of performance of international cooperation, to

- a) be present in acts, individual proceedings or other procedures of authorities of the other state,
- b) ask questions to persons participating in tax administration in the other state,

- c) inspect files of authorities of the other state, or
- d) make copies of documents to which the authority of the other state has access.

(2) On a request of a liaison office of another state, a liaison office shall agree on the conditions under which the competent authority of the other state may be allowed to cooperate to the extent similar to that referred to in paragraph 1. To such extent, an official of the authority of the other state shall have the position of an official of the tax administrator.

(3) The official referred to in paragraph 1 or 2 shall produce authorization that contains

- a) name(s) and surname(s) of the official,
- b) official or other similar designation of the official,
- c) organizational unit of the authority in which the official works, or his/her other work position,
- d) scope of authorization, and
- e) identification of the tax administrator or authority of the other state that issued the authorization.

Article 19

Simultaneous tax controls

(1) A liaison office may agree with a liaison office of another state to conduct coordinated simultaneous tax controls, in their own territory, relating to one or several tax subjects in the fulfilment of whose tax liabilities they have common or complementary interest.

(2) The proposal of a simultaneous tax control referred to in paragraph 1 shall identify the tax subjects for which a simultaneous tax control is to be conducted, the reasons for such identification and the period of time during which the simultaneous tax controls will be conducted.

(3) The liaison office shall express its consent to the proposed simultaneous tax control or, in the event of refusal, shall notify the liaison office of the other state of the reasons for its refusal.

(4) The liaison office shall charge an official to supervise the simultaneous tax control conducted in the Czech Republic and to coordinate it with the simultaneous tax control conducted in the other state.

Article 20

Notification

(1) A liaison office may request a liaison office of another state to notify a decision or other documents relating to taxes. This notification is deemed to be a notification under the Tax Code.

(2) In a request referred to in paragraph 1, the liaison office shall state the subject matter of the decision or other documents, name(s), surname(s) and place of residence, business name or name and registered office of the addressee, other information needed for the identification of the addressee and any other data needed for the notification to take effect.

(3) On request of a liaison office of another state for the notification of a decision or other documents relating to taxes, the liaison office shall ensure their notification. Decisions or other documents relating to taxes are not invalid or their notification to the addressee is not ineffective solely because they were notified to the addressee in a language the addressee does not understand.

(4) The liaison office shall notify the requesting liaison office of the other state of all facts relating to the notification, particularly of the date of the document notification, without undue delay.

(5) Notification cannot be requested if the ways of notification under the national regulations have not been exhausted, except for cases where such a notification would give rise to disproportionate difficulties.

(6) A public authority is not competent to assess legitimacy or correctness of

- a) a notification performed by the liaison office of the other state, or
- b) the document notified upon request of the liaison office of the other state.

CHAPTER V
CONDITIONS OF PERFORMANCE OF INTERNATIONAL COOPERATION

Division 1
Conditions of refusal to provide international cooperation

Article 21

(1) A liaison office may refuse to provide international cooperation that would violate the protection of a business secret or a confidentiality obligation imposed or recognised by law or if the provision of information could jeopardize the public order or security of the Czech Republic.

(2) A reason for refusal to provide international cooperation referred to in paragraph 1 cannot be solely the fact that the requested information

- a) is in the exclusive possession of a bank or another financial institution,
- b) is in the exclusive possession of a person acting on behalf or on account of the person to which the provision of information relates, or
- c) relates to ownership shares.

Division 2
Handling of received information

Article 22

Use of received information

(1) Information provided to a liaison office within the scope of international cooperation can be used to ascertain, assess or ensure the payment of

- a) taxes,
- b) financial claims specified for the purposes of international assistance in recovery of certain financial claims, or
- c) social security insurance contributions and public health insurance contributions.

(2) Information provided to a liaison office within the scope of international cooperation can be used in administrative proceedings, judicial proceedings or in connection with criminal proceedings if they relate to a violation of tax regulations, without prejudice to legal regulations governing criminal proceedings.

(3) On request of a liaison office of another state, the liaison office shall grant consent to the use of the provided information and documents also for purposes other than those referred to in paragraph 1 or 2 if the information can be used for a similar purpose in accordance with the legal regulations of the Czech Republic.

(4) Information and documents received within the scope of international cooperation can be used by the liaison office or other public authority, which may use similar information in accordance with the legal regulations of the Czech Republic, for purposes other than those referred to in paragraph 1 or 2 only with consent of the liaison office of the other state which provided the information.

(5) Information and documents provided to a liaison office within the scope of international cooperation can be used as evidence in tax proceedings on the same basis as similar information and documents obtained in the course of tax administration in the Czech Republic.

Article 23

Transmission of information between Member States

(1) If a liaison office presumes that information it obtained from a liaison office of another Member State may be relevant for the purposes referred to in paragraph 1 or 2 of Article 22 in a third Member State, it shall notify the liaison office of the other Member State that provided the information of its intent to transmit such information to the liaison office of the third Member State.

(2) If the liaison office of the other Member State that provided the information opposes transmission of such information within ten working days from the day when it obtained the notification of the liaison office's intent to transmit the information, the liaison office shall not transmit such information.

(3) If within the time limit referred to in paragraph 2 the liaison office of the other Member State that provided the information does not oppose its transmission and if the transmission of the information complies with the conditions for the provision of information under this Act, the liaison office may transmit the information to the liaison office of the third Member State.

(4) The liaison office shall proceed accordingly under paragraphs 1 through 3 if it provided a liaison office of another Member State with information that are to be transmitted to a third Member State.

(5) If it is in compliance with the legal regulations of the Czech Republic, a liaison office may grant consent to the use of the information, which was provided by it and transmitted by a liaison office of another state under the conditions laid down in paragraph 1, by a third Member State for a different purpose under Article 22(3).

Article 24

Transmission of information between contracting and other states

(1) If a liaison office presumes that the information it obtained from a liaison office of another Member State may be relevant for the purposes referred to in paragraph 1 or 2 of Article 22 for a liaison office of a contracting state, it shall notify the liaison office of the other Member State that provided the information of its intent to transmit such information to the liaison office of the contracting state. The liaison office shall transmit such information to the liaison office of the contracting state only if

- a) the liaison office of the other Member State that provided the information granted consent to its transmission, and
- b) the state to which such information is to be transmitted has undertaken to provide international cooperation for the purposes of administrative or judicial proceedings relating to a violation of tax regulations, including criminal proceedings.

(2) If a liaison office presumes that the information it obtained from a contracting state may be relevant for the purposes referred to in paragraph 1 or 2 of Article 22 for a liaison office of another Member State, it may transmit it to the liaison office of the other Member State if the applicable international treaty and legal regulations of the Czech Republic allow so.

(3) If a liaison office presumes that the information it obtained from a contracting state or from a state that provided the information under its national regulations may be relevant for the purposes referred to in paragraph 1 or 2 of Article 22 for a liaison office of another contracting state, the liaison office may transmit such information to the liaison office of the other contracting state if the applicable international treaty and legal regulations of the Czech Republic allow so.

(4) A liaison office shall proceed accordingly under paragraphs 1 through 3 if it provided a liaison office of a contracting state with information which is to be transmitted to another contracting state.

Division 3

Communication in international cooperation

Article 25

Standard forms and their computerized formats

(1) For the purposes of communication with another Member State in the course of performance of international cooperation, a standard form shall be used, the essentials of which are laid down by a directly applicable regulation of the European Union; the form may also be accompanied by other documents.

(2) In the standard form the liaison office shall state at least

- a) the name(s), surname(s) and place of residence, business name or name and registered office and, if appropriate, other data needed to identify the tax subject, and
- b) the purpose for which the information is requested.

(3) If a liaison office knows the person who is believed to be in possession of the requested information, it shall state their name(s), surname(s) and place of residence, business name or name and registered office in the standard form. The liaison office may provide other data that may facilitate obtaining the requested information by the liaison office of the other state.

(4) For the purposes of the automatic exchange of information, the data format laid down by the European Commission shall be used.

(5) For the purposes of communication in relation to contracting states, a liaison office shall generally use a standard form referred to in paragraph 1 and shall state at least the essentials referred to in paragraph 2 in its request for international cooperation.

(6) For the purposes of automatic exchange of information between contracting states, a data format referred to in paragraph 4 shall be used; if it is not possible, a format recommended by the Organisation for Economic Co-operation and Development shall be used under mutual agreement between the authorities of the contracting states.

Article 26

Termination of international cooperation

If the reason for a request for the performance of international cooperation ceases to exist, the requesting liaison office shall notify the liaison office of the other state of this fact without undue delay.

Article 27

Manner of communication

(1) Information within the scope of international cooperation shall be generally provided through the common communication network.

(2) The central liaison office shall be responsible for ensuring that the international cooperation by authorities of the Czech Republic is generally performed through the common communication network.

Article 28

Language of communication

(1) A request for the provision of international cooperation and the documents attached thereto shall be drawn up in the language agreed between the liaison office and the liaison office of the other state.

(2) The liaison office may request the liaison office of the other state for a translation of the request for the provision of international cooperation and of the documents attached thereto into Czech language but only in specially reasoned cases.

(3) The liaison office shall provide the liaison office of the other state with a translation of its request for the provision of international cooperation or of the documents attached thereto into the official language of such other state but only in specially reasoned cases.

CHAPTER VI COMMON, TRANSITIONAL AND REPEALING PROVISIONS

Article 29

Wider cooperation

(1) The central liaison office may agree on wider international cooperation with a liaison office of another state if it is allowed by the applicable regulation of the European Union governing administrative operation in the field of taxation¹⁾ or by an international treaty.

(2) If a liaison office provides a contracting state with international cooperation wider than that provided to another Member State, it must not refuse to provide such wider cooperation to such other Member State if requested for it by such Member State.

Article 30

Access to information in administration of the common communication network

To the extent necessary for the administration of the common communication network, the persons authorized by the body of the European Commission granting security-related approvals shall have access to the information that is the subject matter of performance of international cooperation.

Article 31

Evaluation of performance of international cooperation

(1) The Ministry and the central liaison office, together with the European Commission, shall evaluate the performance of the international cooperation and cooperate in its further development.

(2) The central liaison office shall communicate to the European Commission and to the Ministry any information necessary for the evaluation of the effectiveness of the performance of international cooperation in combating tax evasion and tax avoidance.

(3) The central liaison office shall submit to the European Commission and to the Ministry a yearly evaluation of the effectiveness of the automatic exchange of information.

(4) Reports and documents produced by the European Commission on the basis of the information referred to in paragraphs 2 and 3 may only be used for analytical purposes and must not be published or made available to any other person or body that is not a tax administrator without express consent of the European Commission.

Article 32

Transitional provisions

(1) Requests for international cooperation received by a liaison office that have not been handled by the effective date of this Act shall be handled under this Act. The current legal regulation shall apply to the assessment of the course and lengths of time limits for such requests.

(2) The subject matter of the automatic exchange of information under Article 13(1)(a) is information relating to a taxation period starting from the taxation period of 2014.

Article 33

Repealing provisions

The following are repealed:

1. Act No. 253/2000 Coll., on international assistance in tax administration and on the amendment of Act No. 531/1990 Coll., on territorial financial authorities, as amended.

2. Part eight of Act No. 438/2003 Coll., amending Act No. 586/1992 Coll., on income taxes, as amended, and certain other Acts.

3. Act No. 691/2004 Coll., amending Act No. 253/2000 Coll., on international assistance in tax administration and on the amendment of Act No. 531/1990 Coll., on territorial financial authorities, as amended, as amended by Act No. 438/2003 Coll.

4. Act No. 286/2005 Coll., amending Act No. 253/2000 Coll., on international assistance in tax administration and on the amendment of Act No. 531/1990 Coll., on territorial financial authorities, as amended, as amended.

5. Part eighty of Act No. 281/2009 Coll., amending certain Acts in connection with the adoption of the Tax Code.

PART TWO

Amendment of the Act on the Financial Administration of the Czech Republic

Article 34

Act No. 456/2011 Coll., on the Financial Administration of the Czech Republic, as amended by Act No. 458/2011 Coll., is amended as follows:

1. In Article 4(1), the following point c) is inserted after point b):

“c) exercises the powers of the central liaison office in the performance of international cooperation in tax administration.”.

The current point c) is designated as point d).

2. In Article 4(3), point b) has the following wording:

“b) exercises the powers of the central liaison office, liaison office or liaison department in the recovery of certain financial claims.”.

3. In Article 7, the following points c) and d) are inserted after point b):

“c) exercises the powers of a liaison office or liaison department in the recovery of certain financial claims under the authority given by the Ministry,

d) exercises the powers of a liaison office in the performance of international cooperation in tax administration under the authority given by the Ministry.”.

The current point c) is designated as point e).

4. In Article 10(3), point b) has the following wording:

“b) exercises the powers of a liaison office or liaison department in the recovery of certain financial claims.”.

5. In Article 10, the following point c) is added to the end of paragraph 3:

“c) exercises the powers of a liaison office in the performance of international cooperation in tax administration.”.

PART THREE

Amendment of the Act on the Customs Administration of the Czech Republic

Article 35

Act No. 17/2012 Coll., on the Customs Administration of the Czech Republic is amended as follows:

1. In Article 4(3)(a), point 5 has the following wording:

“5. central liaison office, liaison office or liaison department in the recovery of certain financial claims, under the authority given by the Ministry.”.

2. In Article 4(3)(a), the following point 6 is added:

“6. liaison office in the performance of international cooperation in tax administration, under the authority given by the Ministry.”.

3. In Article 8(4), point c) has the following wording:

“c) fulfils the function of a liaison office or liaison department in the recovery of certain financial claims, under the authority given by the Ministry.”.

4. In Article 8(4), the full stop at the end of point c) is replaced with a comma and the following point d) is added:

“d) fulfils the function of a liaison office in the performance of international cooperation in tax administration, under the authority given by the Ministry.”.

PART FOUR EFFECT

Article 36

This Act enters into effect on the date of its publication.

Němcová, autographed

Zeman, autographed

Nečas, autographed