

The Czech Republic ratifies the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol Amending the Convention on Mutual Administrative Assistance in Tax Matters with the following notifications:

Notification

ANNEX A – Existing taxes to which the Convention shall apply:

Article 2, paragraph 1 .a. i:

- Personal income tax;
- Corporate income tax;
- Levy on lotteries and other similar games;

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 natural gas and some other gases, tax on solid fuels, tax on electricity;

Article 2, paragraph 1. b. iii. E:

- Road tax.

ANNEX B – Competent authority:

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