

List of states with a tax agreement between the Czech Republic and the non-EU country complying with the standards laid down in Art. 26 of the OECD Model Tax Convention on Income and on Capital and ensures an effective exchange of information in tax matters

Agreements with third countries (non-EU and non-EEA)

The Act on Management Companies and Investment Funds requires in some of its provisions (Article 320 and following), as one of the condition to be registered in the register of foreign investment funds maintained by the Czech National Bank, that the Czech Republic has signed an agreement with the third country where the fund is established and this agreement fully complies with the standards laid down in Article 26 of the OECD Model Tax Convention on Income and on Capital and ensures an effective exchange of information in tax matters.

This requirement is currently met by two types of agreements, which the Czech Republic has negotiated. These are [Tax Information Exchange Agreements](#) (TIEA) and [Double Tax Conventions](#) (DTC). For the above mentioned relevant provisions of the Act the following agreements are relevant:

Country	Published in the Czech Republic as No.	Type of agreement
Albania	270/1996 Coll.	DTC
Armenia	86/2009 Coll. of i. t.	DTC
Australia	5/1996 Coll.	DTC
Austria	31/2007 Coll. of i.t. (correction 39/2007 Coll. of i. t., protocol 100/2012 Coll. of i. t.)	DTC
Azerbaijan	74/2006 Coll. of i. t.	DTC
Bahrain	59/2012 Coll. of i. t.	DTC
Barbados	69/2012 Coll. of i. t.	DTC
Belarus	31/1998 Coll. (correction in batch 74/1998 Coll.), protocol 99/2011 Coll. of i. t.	DTC
Belgium	95/2000 Coll. of i.t. (notification 127/2003 Coll. of i. t.)	DTC
Bermuda	48/2012 Coll. of i. t.	TIEA
Bosnia and Herzegovina	58/2010 Coll. of i. t.	DTC
Brazil	200/1991 Coll.	DTC

British Virgin Islands	<u>6/2013 Coll. of i. t.</u>	TIEA
Bulgaria	<u>203/1999 Coll.</u>	DTC
Canada	<u>83/2002 Coll. of i. t.</u>	DTC
Cayman Islands	<u>90/2013 Coll. of i. t.</u>	TIEA
Croatia	<u>42/2000 Coll. of i.t., protocol 82/2012 Coll. of i.t.</u>	DTC
Cyprus	<u>120/2009 Coll. of i. t.</u>	DTC
Democratic People's Republic of Korea	<u>3/2006 Coll. of i. t.</u>	DTC
Denmark	<u>14/2013 Coll. of i.t.</u>	DTC
Egypt	<u>283/1995 Coll.</u>	DTC
Estonia	<u>184/1995 Coll. (correction 17/2004 Coll. of i. t.)</u>	DTC
Ethiopia	<u>54/2008 Coll. of i. t.</u>	DTC
Finland	<u>43/1996 Coll.</u>	DTC
France	<u>79/2005 Coll. of i.t.</u>	DTC
Georgia	<u>40/2007 Coll. of i. t.</u>	DTC
Germany	<u>18/1984 Coll.</u>	DTC
Great Britain	<u>89/1992 Coll. (correction 37/1992 Coll.)</u>	DTC
Greece	<u>98/1989 Coll.</u>	DTC
Guernsey	<u>2/2013 Coll. of i. t.</u>	TIEA
Hong Kong	<u>49/2012 Coll. of i. t.</u>	DTC
Hungary	<u>22/1995 Coll.</u>	DTC
Iceland	<u>11/2001 Coll. of i.t.</u>	DTC
India	<u>301/1999 Coll.</u>	DTC
Indonesia	<u>67/1996 Coll.</u>	DTC
Ireland	<u>163/1996 Coll.</u>	DTC
Isle of Man	<u>3/2013 Coll. of i. t.</u>	TIEA
Israel	<u>21/1995 Coll.</u>	DTC
Italy	<u>17/1985 Coll.</u>	DTC
Japan	<u>46/1979 Coll.</u>	DTC
Jersey	<u>51/2012 Coll. of i. t.</u>	TIEA
Jordan	<u>88/2007 Coll. of i. t.</u>	DTC
Kazakhstan	<u>3/2000 Coll. of i. t.</u>	DTC
Kuwait	<u>48/2004 Coll. of i. t.</u>	DTC
Latvia	<u>170/1995 Coll.</u>	DTC

Lebanon	<u>30/2000 Coll. of i. t.</u>	DTC
Lithuania	<u>230/1995 Coll.</u>	DTC
Luxembourg	<u>79/1993 Coll.</u>	DTC
Macedonia	<u>88/2002 Coll. of i. t.</u>	DTC
Malaysia	<u>71/1998 Coll.</u>	DTC
Malta	<u>164/1997 Coll.</u>	DTC
Mexico	<u>7/2003 Coll. of i. t.</u>	DTC
Moldova	<u>88/2000 Coll. of i. t.,</u> <u>protocol 97/2005 Coll. of i. t.</u>	DTC
Mongolia	<u>18/1999 Coll.</u>	DTC
Montenegro	<u>88/2005 Coll. of i. t.</u>	DTC
Morocco	<u>83/2006 Coll. of i. t.</u>	DTC
Netherlands	<u>138/1974 Coll., protocol 112/1997 Coll.,</u> <u>protocol 58/2013 Coll. of i. t.</u>	DTC
New Zealand	<u>75/2008 Coll. of i. t.</u>	DTC
Nigeria	<u>339/1991 Coll. (correction 371/1999 Coll.)</u>	DTC
Norway	<u>121/2005 Coll. of i. t.</u>	DTC
Panama	<u>91/2013 Coll. of i. t.</u>	DTC
People's Republic of China	<u>65/2011 Coll. of i. t.</u>	DTC
Philippines	<u>132/2003 Coll. of i. t.</u>	DTC
Poland	<u>102/2012 Coll. of i. t.</u>	DTC
Portugal	<u>275/1997 Sb.</u>	DTC
Republic of Korea	<u>124/1995 Coll.</u>	DTC
Romania	<u>180/1994 Coll.</u>	DTC
Russian Federation	<u>278/1997 Coll., protocol 56/2009 Coll. of i. t.</u>	DTC
San Marino	<u>4/2013 Coll. of i. t.</u>	TIEA
Saudi Arabia	<u>42/2013 Coll. of i. t.</u>	DTC
Serbia	<u>88/2005 Coll. of i. t.,</u> <u>protocol 26/2011 Coll. of i. t.</u>	DTC
Singapore	<u>224/1998 Coll.</u>	DTC
Slovakia	<u>100/2003 Coll. of i. t.</u>	DTC
Slovenia	<u>214/1998 Coll.</u>	DTC
South Africa	<u>7/1998 Coll.</u>	DTC
Spain	<u>23/1982 Coll.</u>	DTC
Sri Lanka	<u>132/1979 Coll.</u>	DTC
Sweden	<u>9/1981 Coll.</u>	DTC

Switzerland	<u>281/1996 Coll.</u> (correction in batch <u>5/1997 Coll.</u>)	DTC
Syrian Arab Republic	<u>115/2009 Coll. of i. t.</u>	DTC
Tajikistan	<u>89/2007 Coll. of i. t.</u>	DTC
Thailand	<u>229/1995 Coll.</u>	DTC
Tunisia	<u>419/1992 Coll.</u>	DTC
Turkey	<u>19/2004 Coll. of i. t.</u>	DTC
Ukraine	<u>103/1999 Coll.</u>	DTC
United Arab Emirates	<u>276/1997 Coll.</u> , <u>122/2004 Coll. of i. t.</u>	DTC
United States of America	<u>32/1994 Coll.</u> (correction in <u>370/1999 Coll.</u>)	DTC
Uzbekistan	<u>28/2001 Coll. of i. t.</u> , protocol <u>92/2012 Coll. of i. t.</u>	DTC
Venezuela	<u>6/1998 Coll.</u>	DTC
Vietnam	<u>108/1998 Coll.</u>	DTC