

Czech Republic

This document contains a provisional list of expected reservations and notifications to be made by the Czech Republic pursuant to Articles 28(7) and 29(4) of the Convention.

Article 2 – Interpretation of Terms

Notification - Agreements Covered by the Convention

Pursuant to Article 2(1)(a)(ii) of the Convention, the Czech Republic wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Czech republic and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Albania	Original	22-06-1995	10-09-1996
2	Agreement between the Czech Republic and the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Armenia	Original	06-07-2008	15-07-2009
3	Agreement between the Czech Republic and Australia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Australia	Original	28-03-1995	27-11-1995
4	Convention between the Czech Republic and the Republic of Austria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Austria	Original	08-06-2006	22-03-2007
			Protocol	09-03-2012	26-11-2012
5	Convention between the Government of the Czech Republic and the Government of the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Azerbaijan	Original	24-11-2005	16-06-2006

	and on capital				
6	Agreement between the Government of the Czech Republic and the Government of the Kingdom of Bahrain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bahrain	Original	24-05-2011	10-04-2012
7	Convention between the Government of the Czech Republic and the Government of Barbados for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Barbados	Original	26-10-2011	06-06-2012
8	Convention between the Government of the Czech Republic and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Belarus	Original	14-10-1996	15-01-1998
			Protocol	11-08-2010	31-05-2011
9	Convention between the Czech Republic and the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Belgium	Original	16-12-1996	24-07-2000
			Protocol	15-03-2010	13-01-2015
10	Agreement between the Czech Republic and Bosnia and Herzegovina for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Bosnia and Herzegovina	Original	20-11-2007	12-05-2010
11	Convention between the Government of the Czechoslovak Socialist Republic and the Government of the Federative Republic of Brazil for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Brazil	Original	26-08-1986	14-11-1990
12	Convention between the Czech Republic and the Republic of Bulgaria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Bulgaria	Original	09-04-1998	02-07-1999
13	Convention between the Czech	Canada	Original	25-05-2001	28-05-2002

	Republic and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
14	Convention between the Czech Republic and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Chile	Original	02-12-2015	21-12-2016
15	Agreement between the Government of the Czech Republic and the Government of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	China	Original	28-08-2009	04-05-2011
16	Agreement between the Czech Republic and the Republic of Colombia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Colombia	Original	22-03-2012	06-05-2015
17	Agreement between the Czech Republic and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	22-01-1999	28-12-1999
			Protocol	04-10-2011	30-07-2012
18	Agreement between the Czech Republic and the Republic of Cyprus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Cyprus	Original	28-04-2009	26-11-2009
19	Convention between the Czech Republic and the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Denmark	Original	25-08-2011	17-12-2012
20	Agreement between the Government of the Czech Republic and the Government of the Democratic People's Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	DPRK	Original	02-03-2005	07-12-2005
21	Convention between the Czech Republic and the Arab Republic of Egypt for the avoidance of double taxation and the prevention of	Egypt	Original	19-01-1995	04-10-1995

	fiscal evasion with respect to taxes on income and on capital				
22	Convention between the Czech Republic and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Estonia	Original	24-10-1994	26-05-1995
23	Convention between the Czech Republic and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Ethiopia	Original	25-07-2007	30-05-2008
24	Agreement between the Czech Republic and the Republic of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Finland	Original	02-12-1994	12-12-1995
25	Convention entre le Gouvernement de la République Tchèque et le Gouvernement de la République Française en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune	France	Original	28-04-2003	01-07-2005
26	Agreement between the Government of the Czech Republic and the Executive Authority of Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Georgia	Original	23-05-2006	04-05-2007
27	Smlouva mezi Československou socialistickou republikou a Spolkovou republikou Německa o zamezení dvojího zdanění v oboru daní z příjmu a z majetku Agreement between the Czechoslovak Socialist Republic and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and on capital	Germany	Original	19-12-1980	17-11-1983
28	Agreement between the Government of the Czechoslovak Socialist Republic and the Government of the Hellenic	Greece	Original	23-10-1986	23-05-1989

	Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
29	Agreement between the Government of the Czech Republic and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Hong Kong	Original	06-06-2011	24-01-2012
30	Convention between the Czech Republic and the Republic of Hungary for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Hungary	Original	14-01-1993	27-12-1994
31	Convention between the Czech Republic and the Republic of Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iceland	Original	18-01-2000	28-12-2000
32	Convention between the Government of the Czech Republic and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	India	Original	01-10-1998	27-09-1999
33	Agreement between the Government of the Czech Republic and the Government of the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	04-10-1994	26-01-1996
34	Agreement between the Government of the Czech Republic and the Government of the Islamic Republic of Iran for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Iran	Original	30-04-2015	04-08-2016
35	Convention between the Czech Republic and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Ireland	Original	14-11-1995	21-04-1996

36	Convention between the Czech Republic and the State of Israel for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Israel	Original	12-12-1993	23-12-1994
37	Convention between the Czechoslovak Socialist Republic and the Republic of Italy for the avoidance of double taxation with respect to taxes on income and the prevention of fiscal evasion	Italy	Original	05-05-1981	26-06-1984
38	Convention between the Czechoslovak Socialist Republic and Japan for the avoidance of double taxation with respect to taxes on income	Japan	Original	11-10-1977	25-11-1978
39	Agreement between the Government of the Czech Republic and the Government of the Hashemite Kingdom of Jordan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Jordan	Original	10-04-2006	07-11-2007
40	Convention between the Czech Republic and the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kazakhstan	Original	09-04-1998	29-10-1999
			Protocol	24-11-2014	28-06-2016
41	Agreement between the Czech Republic and the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kuwait	Original	05-06-2001	03-03-2004
42	Convention between the Czech Republic and the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Latvia	Original	25-10-1994	22-05-1995
43	Convention between the Czech Republic and the Republic of Lebanon for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lebanon	Original	28-08-1997	24-01-2000
44	Agreement between the Czech Republic and the Principality of Liechtenstein for the avoidance of	Liechtenstein	Original	25-09-2014	22-12-2015

	double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
45	Convention between the Czech Republic and the Republic of Lithuania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Lithuania	Original	27-10-1994	08-08-1995
46	Convention between the Czech Republic and the Grand Duchy of Luxembourg for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Luxembourg	Original	05-03-2013	31-07-2014
47	Convention between the Czech Republic and the Republic of Macedonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Macedonia	Original	21-06-2001	17-06-2002
48	Agreement between the Government of the Czech Republic and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	08-03-1996	09-03-1998
49	Convention between the Czech Republic and Malta for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Malta	Original	21-06-1996	06-06-1997
50	Convention between the Czech Republic and the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mexico	Original	04-04-2002	27-12-2002
51	Convention between the Czech Republic and the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Moldova	Original	12-05-1999	26-04-2000
			Protocol	14-10-2004	13-07-2005
52	Agreement between the Czech Republic and Mongolia for the avoidance of double taxation and	Mongolia	Original	27-02-1997	22-06-1998

	the prevention of fiscal evasion with respect to taxes on income and on capital				
53	Convention between the Government of the Czech Republic and the Council of Ministers of Serbia and Montenegro for the avoidance of double taxation with respect to taxes on income and on capital	Montenegro	Original	11-11-2004	27-06-2005
54	Convention between the Czech Republic and the Kingdom of Morocco for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Morocco	Original	11-06-2001	18-07-2006
55	Convention between the Czechoslovak Socialist Republic and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Netherlands	Original	04-03-1974	05-11-1974
			Protocol (a)	26-06-1996	11-04-1997
			Protocol (b)	15-10-2012	31-05-2013
56	Agreement between the Czech Republic and New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	New Zealand	Original	26-10-2007	29-08-2008
57	Agreement between the Government of the Czechoslovak Socialist Republic and the Government of the Federal Republic of Nigeria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	Nigeria	Original	31-08-1989	02-12-1990
58	Convention between the Government of the Czech Republic and the Government of the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Norway	Original	19-10-2004	09-09-2005
59	Convention between the Czech Republic and the Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Pakistan	Original	02-05-2014	30-10-2015
60	Convention between the Czech Republic and the Republic of Panama for the avoidance of	Panama	Original	04-07-2012	25-02-2013

	double taxation and the prevention of fiscal evasion with respect to taxes on income				
61	Convention between the Czech Republic and the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	13-11-2000	23-09-2003
62	Agreement between the Czech Republic and the Republic of Poland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Poland	Original	13-09-2011	11-06-2012
63	Convention between the Czech Republic and the Portuguese Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Portugal	Original	24-05-1994	01-10-1997
64	Convention between the Government of the Czech Republic and the Government of Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Romania	Original	08-11-1993	10-08-1994
65	Convention between the Government of the Czech Republic and the Government of Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Russia	Original	17-11-1995	18-07-1997
			Protocol	27-04-2007	17-04-2009
66	Convention between the Government of the Czech Republic and the Government of the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income	Saudi Arabia	Original	25-04-2012	01-05-2013
67	Convention between the Government of the Czech Republic and the Council of Ministers of Serbia and Montenegro for the avoidance of double taxation with respect to taxes on income and on capital	Serbia	Original	11-11-2004	27-06-2005
			Protocol	08-09-2009	28-02-2011

68	Agreement between the Government of the Czech Republic and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	21-11-1997	21-08-1998
	Protocol		26-06-2013	12-09-2014	
69	Smlouva mezi Českou republikou a Slovenskou republikou o zamezení dvojímu zdanění a zabránění daňovému úniku v oboru daní z příjmu a z majetku Agreement between the Czech Republic and the Slovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovakia	Original	26-03-2002	14-07-2003
70	Convention between the Czech Republic and the Republic of Slovenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovenia	Original	13-06-1997	28-04-1998
71	Convention between the Czech Republic and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	South Africa	Original	11-11-1996	03-12-1997
72	Smlouva mezi Československou socialistickou republikou a Španělskem o zamezení dvojího zdanění a zabránění daňovému úniku v oboru daní z příjmu a z majetku Agreement between the Czechoslovak Socialist Republic and Spain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Spain	Original	08-05-1980	05-06-1981
73	Convention between the Government of the Czechoslovak Socialist Republic and the Government of the Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property	Sri Lanka	Original	26-07-1978	19-06-1979

74	Convention between the Czechoslovak Socialist Republic and the Kingdom of Sweden for the avoidance of double taxation with respect to taxes on income and on capital	Sweden	Original	16-02-1979	08-10-1980
75	Convention between the Government of the Czech Republic and the Swiss Federal Council for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	04-12-1995	23-10-1996
			Protocol	11-09-2012	11-10-2013
76	Agreement between the Government of the Czech Republic and the Government of the Syrian Arab Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Syria	Original	18-05-2008	12-11-2009
77	Convention between the Czech Republic and the Republic of Tajikistan for the avoidance of double taxation with respect to taxes on income and on capital	Tajikistan	Original	07-11-2006	19-10-2007
78	Convention between the Government of the Czech Republic and the Royal Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	12-02-1994	14-08-1995
79	Convention entre le Gouvernement de la République Socialiste Tchèque et le Gouvernement de la République Tunisienne tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Tunisia	Original	14-03-1990	25-10-1991
80	Convention between the Czech Republic and the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Turkey	Original	12-11-1999	16-12-2003
81	Convention between the Government of the Czech Republic and the Government of Ukraine for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on	Ukraine	Original	30-06-1997	20-04-1999
			Protocol	21-10-2013	09-12-2015

	property				
82	Agreement between the Czech Republic and the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	United Arab Emirates	Original	30-09-1996	09-08-1997
83	Convention between the Government of the Czech and Slovak Federal Republic and the Government of the United Kingdom of Great Britain and Northern Island for the avoidance of double taxation with respect to taxes on income and capital gains	United Kingdom	Original	05-11-1990	20-12-1991
84	Convention between the Czech Republic and the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	United States	Original	16-09-1993	23-12-1993
85	Agreement between the Government of the Czech Republic and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Uzbekistan	Original	02-03-2000	15-01-2001
			Protocol	08-12-2011	15-06-2012
86	Convention between the Czech Republic and the Republic of Venezuela for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Venezuela	Original	26-04-1996	12-11-1997
87	Agreement between the Government of the Czech Republic and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Vietnam	Original	23-05-1997	03-02-1998

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, the Czech Republic reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, the Czech Republic reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, the Czech Republic reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Czech Republic considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring, for the purpose of further developing and facilitating their economic relationship, to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
2	Armenia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
3	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Austria	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
5	Azerbaijan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Bahrain	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

7	Barbados	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Belarus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
9	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
10	Bosnia and Herzegovina	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
11	Brazil	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
12	Bulgaria	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
13	Canada	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Chile	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
15	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
16	Colombia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
18	Cyprus	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Denmark	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
20	DPRK	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, <and with a view to promote economic co-operation between the two countries,>
21	Egypt	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
22	Estonia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
23	Ethiopia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to

		taxes on income,
24	Finland	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	France	désireux de conclure une Convention en vue d'éviter les doubles impositions et de prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune,
26	Georgia	<desiring to promote and strengthen the economic, cultural and scientific relations between both States> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital<,>
27	Germany	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
28	Greece	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
29	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Hungary	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
31	Iceland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
32	India	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital <and with a view to promoting economic cooperation between the two countries,>
33	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
34	Iran	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Ireland	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
36	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, <and to further develop and facilitate their relationship,>
37	Italy	Désireuses de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et de prévenir l'évasion fiscale,
38	Japan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
39	Jordan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with

		respect to taxes on income,
40	Kazakhstan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
41	Kuwait	<desiring to promote their mutual economic relations> through the conclusion of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital<,>
42	Latvia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
43	Lebanon	<desiring to promote and strengthen their economic co-operation> by concluding a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital<,>
44	Liechtenstein	<desiring to further develop their economic relations and to enhance their cooperation in tax matters> by way of concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance<,>
45	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
46	Luxembourg	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
47	Macedonia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
48	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49	Malta	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
50	Mexico	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
51	Moldova	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
52	Mongolia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
53	Montenegro	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
54	Morocco	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

55	Netherlands	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
56	New Zealand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
57	Nigeria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
58	Norway	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
59	Pakistan	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <and to promote and strengthen the relations between the two countries,>
60	Panama	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Philippines	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
62	Poland	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	Portugal	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Romania	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
65	Russia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
66	Saudi Arabia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
67	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
68	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
69	Slovakia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
70	Slovenia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
72	Spain	<Conscious of the need to facilitate trade and to promote economic cooperation in accordance with the Final Act of the Conference on Security and Cooperation in Europe,>

		Have decided to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital,
73	Sri Lanka	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property,
74	Sweden	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
75	Switzerland	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
76	Syria	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
77	Tajikistan	<Desiring to develop and strengthen economic, scientific, technical and cultural cooperation between both States and> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
78	Thailand	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
79	Tunisia	désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune
80	Turkey	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
81	Ukraine	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property <and confirming its endeavour to the development and deepening of mutual economic relations,>
82	United Arab Emirates	<desiring to promote and strengthen the economic relations> by concluding an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital<,>
83	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital gains;
84	United States	<desiring to further expand and facilitate mutual economic relations> have resolved to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital<,>
85	Uzbekistan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property <and with a view to promote economic cooperation between the two countries,>
86	Venezuela	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

87	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
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Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, the Czech Republic hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Czech Republic considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Armenia	Article 27(1) and (3)
5	Azerbaijan	Protocol (4)
6	Bahrain	Article 26
7	Barbados	Article 27(4)
14	Chile	Article 28(4)
15	China	Article 21(1) and (3)
16	Colombia	Article 25(1) and (3)
18	Cyprus	Protocol (2)
23	Ethiopia	Article 27(2)
36	Israel	Article 25
39	Jordan	Article 27(2)
41	Kuwait	Article 27(4)
44	Liechtenstein	Article 28
46	Luxembourg	Article 27
59	Pakistan	Article 27(1)
60	Panama	Article 26(2)
61	Philippines	Protocol (2)
66	Saudi Arabia	Article 27(2)
68	Singapore	Amending Protocol 11(b)
75	Switzerland	Amending Protocol XI(8)
76	Syria	Article 27(1)
81	Ukraine	Amending Protocol 15(a) and (c)
85	Uzbekistan	Article 26

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, the Czech Republic reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, the Czech Republic reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, the Czech Republic reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Czech Republic reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the Czech Republic reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Reservation

Pursuant to Article 13(6)(a) of the Convention, the Czech Republic reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(a) of the Convention, the Czech Republic reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

Article 15 – Definition of a Person Closely Related to an Enterprise

Reservation

Pursuant to Article 15(2) of the Convention, the Czech Republic reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreement to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Czech Republic considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), first sentence
2	Armenia	Article 24(1), first sentence
3	Australia	Article 24(1), first sentence
4	Austria	Article 24(1), first sentence
5	Azerbaijan	Article 25(1), first sentence
6	Bahrain	Article 23(1), first sentence
7	Barbados	Article 24(1), first sentence
8	Belarus	Article 25(1), first sentence
9	Belgium	Article 25(1), first sentence
10	Bosnia and Herzegovina	Article 24(1), first sentence
11	Brazil	Article 25(1)
12	Bulgaria	Article 25(1), first sentence
13	Canada	Article 24(1), first sentence
14	Chile	Article 25(1), first sentence
15	China	Article 24(1), first sentence
16	Colombia	Article 23(1), first sentence
17	Croatia	Article 25(1), first sentence
18	Cyprus	Article 23(1), first sentence
19	Denmark	Article 23(1), first sentence
20	DPRK	Article 26(1), first sentence
21	Egypt	Article 25(1), first sentence
22	Estonia	Article 25(1), first sentence
23	Ethiopia	Article 24(1), first sentence
24	Finland	Article 24(1), first sentence
25	France	Article 25(1), first sentence
26	Georgia	Article 24(1), first sentence
27	Germany	Article 25(1)
28	Greece	Article 24(1), first sentence
29	Hong Kong	Article 23(1), first sentence
30	Hungary	Article 25(1), first sentence
31	Iceland	Article 24(1), first sentence
32	India	Article 26(1), first sentence
33	Indonesia	Article 24(1)
34	Iran	Article 23(1), first sentence
35	Ireland	Article 26(1), first sentence
36	Israel	Article 26(1), first sentence
37	Italy	Article 25(1), first sentence

38	Japan	Article 25(1)
39	Jordan	Article 24(1), first sentence
40	Kazakhstan	Article 25(1), first sentence
41	Kuwait	Article 25(1), first sentence
42	Latvia	Article 25(1), first sentence
43	Lebanon	Article 26(1), first sentence
44	Liechtenstein	Article 24(1), first sentence
45	Lithuania	Article 25(1), first sentence
46	Luxembourg	Article 24(1), first sentence
47	Macedonia	Article 24(1), first sentence
48	Malaysia	Article 26(1)
49	Malta	Article 25(1), first sentence
50	Mexico	Article 24(1), first sentence
51	Moldova	Article 25(1), first sentence
52	Mongolia	Article 26(1), first sentence
53	Montenegro	Article 25(1), first sentence
54	Morocco	Article 25(1), first sentence
55	Netherlands	Article 27(1)
56	New Zealand	Article 22(1), first sentence
57	Nigeria	Article 24(1)
58	Norway	Article 24(1), first sentence
59	Pakistan	Article 24(1), first sentence
60	Panama	Article 23(1), first sentence
61	Philippines	Article 24(1), first sentence
62	Poland	Article 23(1), first sentence
63	Portugal	Article 25(1), first sentence
64	Romania	Article 26(1), first sentence
65	Russia	Article 25(1), first sentence
66	Saudi Arabia	Article 24(1), first sentence
67	Serbia	Article 25(1), first sentence
68	Singapore	Article 24(1), first sentence
69	Slovakia	Article 24(1), first sentence
70	Slovenia	Article 25(1), first sentence
71	South Africa	Article 24(1), first sentence
72	Spain	Article 25(1)
73	Sri Lanka	Article 22(1), first sentence
74	Sweden	Article 25(1)
75	Switzerland	Article 25(1), first sentence
76	Syria	Article 24(1), first sentence
77	Tajikistan	Article 24(1), first sentence
78	Thailand	Article 25(1), first sentence
79	Tunisia	Article 25(1), first sentence
80	Turkey	Article 24(1), first sentence
81	Ukraine	Article 25(1), first sentence
82	United Arab Emirates	Article 25(1), first sentence
83	United Kingdom	Article 24(1)
84	United States	Article 26(1), first sentence
85	Uzbekistan	Article 25(1), first sentence
86	Venezuela	Article 25(1), first sentence
87	Vietnam	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Czech Republic considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
13	Canada	Article 24(1), second sentence
37	Italy	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Czech Republic considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 26(1), second sentence
2	Armenia	Article 24(1), second sentence
3	Australia	Article 24(1), second sentence
4	Austria	Article 24(1), second sentence
5	Azerbaijan	Article 25(1), second sentence
6	Bahrain	Article 23(1), second sentence
7	Barbados	Article 24(1), second sentence
8	Belarus	Article 25(1), second sentence
9	Belgium	Article 25(1), second sentence
10	Bosnia and Herzegovina	Article 24(1), second sentence
12	Bulgaria	Article 25(1), second sentence
14	Chile	Article 25(1), second sentence
15	China	Article 24(1), second sentence
16	Colombia	Article 23(1), second sentence
17	Croatia	Article 25(1), second sentence
18	Cyprus	Article 23(1), second sentence
19	Denmark	Article 23(1), second sentence
20	DPRK	Article 26(1), second sentence
21	Egypt	Article 25(1), second sentence
22	Estonia	Article 25(1), second sentence
23	Ethiopia	Article 24(1), second sentence
24	Finland	Article 24(1), second sentence
25	France	Article 25(1), second sentence
26	Georgia	Article 24(1), second sentence
28	Greece	Article 24(1), second sentence
29	Hong Kong	Article 23(1), second sentence
30	Hungary	Article 25(1), second sentence
31	Iceland	Article 24(1), second sentence
32	India	Article 26(1), second sentence
34	Iran	Article 23(1), second sentence
35	Ireland	Article 26(1), second sentence

36	Israel	Article 26(1), second sentence
39	Jordan	Article 24(1), second sentence
40	Kazakhstan	Article 25(1), second sentence
41	Kuwait	Article 25(1), second sentence
42	Latvia	Article 25(1), second sentence
43	Lebanon	Article 26(1), second sentence
44	Liechtenstein	Article 24(1), second sentence
45	Lithuania	Article 25(1), second sentence
46	Luxembourg	Article 24(1), second sentence
47	Macedonia	Article 24(1), second sentence
49	Malta	Article 25(1), second sentence
50	Mexico	Article 24(1), second sentence
51	Moldova	Article 25(1), second sentence
52	Mongolia	Article 26(1), second sentence
53	Montenegro	Article 25(1), second sentence
54	Morocco	Article 25(1), second sentence
56	New Zealand	Article 22(1), second sentence
58	Norway	Article 24(1), second sentence
59	Pakistan	Article 24(1), second sentence
60	Panama	Article 23(1), second sentence
61	Philippines	Article 24(1), second sentence
62	Poland	Article 23(1), second sentence
63	Portugal	Article 25(1), second sentence
64	Romania	Article 26(1), second sentence
65	Russia	Article 25(1), second sentence
66	Saudi Arabia	Article 24(1), second sentence
67	Serbia	Article 25(1), second sentence
68	Singapore	Article 24(1), second sentence
69	Slovakia	Article 24(1), second sentence
70	Slovenia	Article 25(1), second sentence
71	South Africa	Article 24(1), second sentence
75	Switzerland	Article 25(1), second sentence
76	Syria	Article 24(1), second sentence
77	Tajikistan	Article 24(1), second sentence
78	Thailand	Article 25(1), second sentence
79	Tunisia	Article 25(1), second sentence
81	Ukraine	Article 25(1), second sentence
82	United Arab Emirates	Article 25(1), second sentence
84	United States	Article 26(1), second sentence
85	Uzbekistan	Article 25(1), second sentence
86	Venezuela	Article 25(1), second sentence
87	Vietnam	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, the Czech Republic considers that the following agreement does not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
50	Mexico
73	Sri Lanka

Pursuant to Article 16(6)(c)(ii) of the Convention, the Czech Republic considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
9	Belgium
11	Brazil
13	Canada
14	Chile
21	Egypt
27	Germany
28	Greece
33	Indonesia
34	Iran
37	Italy
38	Japan
48	Malaysia
50	Mexico
55	Netherlands
57	Nigeria
64	Romania
69	Slovakia
72	Spain
73	Sri Lanka
74	Sweden
75	Switzerland
78	Thailand
80	Turkey
83	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, the Czech Republic considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
37	Italy

Pursuant to Article 16(6)(d)(ii) of the Convention, the Czech Republic considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
3	Australia
9	Belgium
11	Brazil
14	Chile
35	Ireland
37	Italy
56	New Zealand
63	Portugal

79	Tunisia
83	United Kingdom

Article 17 – Corresponding Adjustments

Reservation

Pursuant to Article 17(3)(b) of the Convention, the Czech Republic reserves the right for the entirety of Article 17 not to apply to its Covered Tax Agreements on the basis that in the absence of a provision referred to in Article 17(2) in its Covered Tax Agreement:

- i) it shall make the appropriate adjustment referred to in Article 17(1); or
- ii) its competent authority shall endeavour to resolve the case under the provisions of a Covered Tax Agreement relating to mutual agreement procedure.