## The Czech Republic - Information on residency for tax purposes

### Section I – Criteria for Individuals to be considered a tax resident

General rules are stated in the Income Tax Act where it is stated that individual is a tax resident in the Czech Republic if its place of residence is the Czech Republic or reside on the territory of the Czech Republic more than 183 days in the calendar year.

According to this law is place of residence for individual a place where has individual a permanent home under circumstances from which it can be infer his intent to permanently stay at this address.

If someone staying on the territory of the Czech Republic for the purpose of study or treatment only is a tax non-resident, even if will be here more than 183 days in the calendar year.

These general rules are influenced by the wording of Double Tax Treaties where tax residency is regulated in article 4 of relevant tax treaty between the Czech republic and other state.

**Relevant tax provisions:**
- Section 2 article 2 and 3 - Income Tax Act
- Article 4 - Double Tax Treaties

### Section II – Criteria for Entities to be considered a tax resident

General rules are stated in the Income Tax Act where it is stated that entity is a tax resident in the Czech Republic if its seat or place of effective management is in the Czech Republic.

These general rules are influenced by the wording of Double Tax Treaties where tax residency is regulated in article 4 of relevant tax treaty between the Czech republic and other state.

**Relevant tax provisions:**
- Section 17 article 3 and 4 – Income Tax Act
- Article 4 – Double Tax Treaties

### Section III – Entity types that are as a rule not considered tax residents

The Czech tax law do not attribute tax residency to certain legal arrangements such as limited partnership or general partnership (transparent entities).

### Section IV – Contact point for further information

The Czech competent authority:

General Financial Directorate  
Direct Taxes International Cooperation Unit  
Direct Taxes Department  
Lazarská 15/7, 117 22 Prague 1  
Czech Republic  
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