

Countries with Double Taxation Treaties				
Country	Dividends	Interests	Law	Note
Albania	5 % (share 25%)*, otherwise 15 %	5 %, 0% (Sovereign Entities)	270/1996	
Armenia	10%	10%, 0% (Sovereign Entities) or 5% (bank loans)	86/2009	
Australia	5 % (share 20%)*, otherwise 15 %	10 %	5/1996	
Austria	0 % (share 10%)*, otherwise 10 %	0 %	31/2007	Protocol signed on 9.3.2012, entered into force on 26.11.2012 and is effective as of 1.1.2013.
Azerbaijan	8%	10%, 0% (Sovereign Entities) or 5% (bank loans)	74/2006	
Bahrain	5 %	0 %	59/2012	
Bangladesh	10 % (share 25%)*, otherwise 15 %	10%, 0% (Sovereign entities, Central bank, etc.)	8/2021	
Barbados	5 % (share 25%)*, otherwise 15 %	5 %, 0% (Sovereign entities, bank loans etc.)	69/2012	
Belarus	5 % (share 25%)*, otherwise 10 %	5 %, 0% (Sovereign entities, bank loans etc)	31/1998	Protocol signed on 11.8.2010, entered into force on 31.5.2011 and is effective as of 1.1.2012.
Belgium	5 % (share 25%)*, otherwise 15 %	10 % (some types 0%)	95/2000	Protocol signed on 15.3.2010, entered into force on 13.1.2015 and is effective as of 1.1.2016.
Bosnia-Herzegovina	5 %	0 %	58/2010	
Botswana	5%	7,5%, 0% (Sovereign Entities)	49/2020	Protocol signed 29.9.2019, entered into force on 26/11/2020 and is effective as of 1.1.2021.
Brazil	15 %	15 % (or 10%), 0% (Sovereign Entities)	200/1991	
Bulgaria	10 %	10 %, 0% (Sovereign Entities)	203/1999	
Canada	5 % (share 10%)*, otherwise 15 %	10 % (some types 0%)	83/2002	
Chile	15%	10%, 4% (if paid to financial institutions)	5/2017	
China	5 % (share 25%)*, otherwise 10 %	7,5% (0% Sovereign Entities, central bank)	65/2011	
Colombia	5 % (share 25%)*, otherwise 15 %	10% (some types 0%)	39/2015	
Croatia	5 %	0 %	42/2000	Protocol signed on 4.10.2011, entered into force on 30.7.2012 and is effective as of 1.1.2013.
Cyprus	0 % (share 10% for one year)*, otherwise 5 %	0 %	120/2009	
Denmark	0% (share 10% or Pension funds)*, otherwise 15%	0 %	14/2013	
Egypt	5 % (share 25%)*, otherwise 15 %	15 %, 0% (Sovereign Entities)	283/1995	
Estonia	5 % (share 25%)*, otherwise 15 %	10 %, 0% (Sovereign Entities)	184/1995	
Ethiopia	10%	10%, 0% (Sovereign Entities)	54/2008	
Finland	5 % (share 25%)*, otherwise 15 %	0 %	43/1996	
France	0 % (share 25%)*, otherwise 10 %	0 %	79/2005	
French Guyana	0 % (share 25%)*, otherwise 10 %	0 %	79/2005	CR/FR DTT is effective
Georgia	5% (share 25%)*, otherwise 10%	8%, 0% (Sovereign Entities)	40/2007	
Germany	5 % (share 25%)*, otherwise 15 %	0 %	18/1984	
Ghana	6%	10%, 0% (Sovereign Entities).	38/2020	Protocol signed on 11.4.2017, entered into force on 11.08.2020 and is effective as of 1.1.2021
Greece	15 %	10 %, 0% (Sovereign Entities)	98/1989	
Guadeloupe	0 % (share 25%)*, otherwise 10 %	0 %	79/2005	CR/FR DTT is effective
Hong Kong	5 %	0 %	49/2012	1)
Hungary	5 % (share 25%)*, otherwise 15 %	0 %	22/1995	

Iceland	5 % (share 25%)*, otherwise 15 %	0 %	11/2001	
India	10 %	10 %, 0% (Sovereign Entities)	301/1999	
Indonesia	10 % (share 20%)*, otherwise 15 %	12.5 %, 0% (Sovereign Entities)	67/1996	
Iran	5%	5%, 0% (Sovereign Entities, bank loans)	47/2016	
Ireland	5 % (share 25%)*, otherwise 15 %	0 %	163/1996	
Israel	5 % (share 15%)*, otherwise 15 %	10 %, 0% (Sovereign Entities)	21/1995	
Italy	15 %	0 %	17/1985	
Japan	10 % (share 25%)*, otherwise 15 %	10 %, 0% (Sovereign Entities)	46/1979	
Jordan	10 %	10 %, 0% (Sovereign Entities)	88/2007	
Kazakhstan	10 %	10 %, 0% (Sovereign Entities)	3/2000	Protocol signed on 24.11.2014, entered into force on 28.06.2016 and is effective as of 1.1.2017.
Korea (North)	10 %	10 %, 0% (Sovereign Entities)	3/2006	
Korea (South)	5 %	5%, 0% (Sovereign Entities)	1/2020	Protocol signed on 12.1.2018, entered into force on 20.12.2019 and is effective as of 1.1.2020 (replacement of the 1992 document).
Kuwait	0% (Sovereign Entities), 5 %	0 %	48/2004	
Kyrgyzstan	5 % (direct share 15%, beneficial owner is a company other than a personal company)*, otherwise 10 %	5%, 0% (Sovereign entities, Central bank, etc.)	50/2020	Protocol signed on 9.4.2019, entered into force on 30.11.2020 and is effective as of 1.1.2021
Latvia	5 % (share 25%)*, otherwise 15 %	10 %, 0% (Sovereign Entities)	170/1995	
Lebanon	5 %	0 %	30/2000	
Liechtenstein	0 % (share 10% for one year)*, otherwise 15 %	0 %	8/2016	
Lithuania	5 % (share 25%)*, otherwise 15 %	10 %, 0% (Sovereign Entities)	230/1995	
Luxembourg	0 % (share 10% for one year)*, otherwise 10 %	0 %	51/2014	
Malaysia	10 %, (div. to CZ 0 %***)	12 %, 0% (Sovereign Entities)	71/1998	
Malta	5 %	0 %	164/1997	
Martinique	0 % (share 25%)*, otherwise 10 %	0 %	79/2005	CR/FR DTT is effective
Mayotte	0 % (share 25%)*, otherwise 10 %	0 %	79/2005	CR/FR DTT is effective
Mexico	10 %	10 %, 0% (Sovereign Entities)	7/2003	
Moldavia	5 % (share 25%)*, otherwise 15 %	5 %	88/2000	Protocol signed on 14.10.2004, entered into force on 13.7.2005 and is effective as of 1.1.2006.
Mongolia	10 %	10 %, 0% (Sovereign Entities)	18/1999	
Montenegro	10 %	10 %, 0% (Sovereign Entities)	88/2005	Protocol signed on 8.9.2009, entered into force on 28.2.2011 and is effective as of 1.1.2012.
Morocco	10 %	10 %, 0% (Sovereign Entities)	83/2006	
Netherlands	0 % (share 25 %)*, otherwise 10 %	0 %	138/1974	Protocol signed on 26.6.1996, entered into force on 11.4.1997 and is effective as of 1.1.1998. Protocol signed on 15.10.2012, entered into force on 31.5.2013 and is effective as of 1.1.2014.
New Zealand	15%	10%, 0% (Sovereign Entities)	75/2008	
Nigeria	12.5 % (share 10%)*, otherwise 15 %	15 %, 0% (Sovereign Entities)	339/1991	
North Macedonia	5 % (share 25%)*, otherwise 15 %	0 %	88/2002	
Norway	0 % (gov. ent. or share 10%)*, otherwise 15 %	0 %	121/2005	
Pakistan	5 % (share 25%)*, otherwise 15 %	10%, 0% (Sovereign Entities)	58/2015	
Panama	10% (some types 5%)	10%, 5% (if paid to bank), 0% (Sovereign Entities)	91/2013	
Philippines	10 % (share 10%)*, otherwise 15 %	10 %, 0% (Sovereign Entities)	132/2003	

Poland	5 %	5 %, 0% (Sovereign Entities, bank loans etc)	102/2012	
Portugal	10 % (share 25% for two years)*, otherwise 15 %	10 %, 0% (Sovereign Entities)	275/1997	
Reunion	0 % (share 25%)*, otherwise 10 %	0 %	79/2005	CR/FR DTT is effective
Romania	10 %	7 %, 0% (Sovereign Entities)	180/1994	
Russia	10 %	0 %	278/1997	Protocol signed on 27.4.2007, entered into force on 17.4.2009 and is effective as of 1.1.2010.
Saint-Martin (French)	0 % (share 25%)*, otherwise 10 %	0 %	79/2005	CR/FR DTT is effective
Saudi Arabia	5%	0%	42/2013	
Serbia	10 %	10 %, 0% (Sovereign Entities)	88/2005	Protocol signed on 8.9.2009, entered into force on 28.2.2011 and is effective as of 1.1.2012.
Singapore	5 %	0 %	224/1998	Protocol signed on 26.6.2013, entered into force on 12.9.2014 and is effective as of 1.1.2015.
Slovakia	5 % (share 10%)*, otherwise 15 %	0 %	100/2003	
Slovenia	5 % (share 25%)*, otherwise 15 %	5 %, 0% (Sovereign Entities)	214/1998	
South Africa	5 % (share 25%)*, otherwise 15 %	0 %	7/1998	
Spain	5 % (share 25%)*, otherwise 15 %	0 %	23/1982	
Sri Lanka	div. to S.L. 15 %, (div. to CZ 6 %***)	10 %, 0% (Sovereign Entities, others under further conditions)	132/1979	
Sweden	0 % (share 25 %)*, otherwise 10 %	0 %	9/1981	
Switzerland	0% (Central bank, pension funds or share 10% for one year), 15 %	0 %	281/1996	Protocol signed on 11.9.2012, entered into force on 11.11.2013 and is effective as of 1.1.2014.
Syria	10%	10%, 0% (Sovereign Entities)	115/2009	
Taiwan	10%	10%, 0% (Sovereign Entities)	45/2020	This is not a double tax treaty, because the Czech Republic does not recognise Taiwan as a state. However, an Act has been enacted to prevent from double taxation. The Act is effective from 1 January 2021.
Tajikistan	5 %	7 %, 0% (Sovereign Entities, bank loans)	89/2007	
Thailand	10 %	15% , 10% (if paid to financial institution), 0% (Sovereign Entities)	229/1995	
Tunisia	10 % (share 25%)*, otherwise 15 %	12 %	419/1992	
Turkey	10 %	10 %, 0% (Sovereign Entities)	19/2004	
Turkmenistan	10%	10%, 0% (Sovereign Entities, Central banks)	23/2018	Entered into force on 27.3.2018 and effective as of 1.1.2019.
Ukraine	5 % (share 25%)*, otherwise 15 %	5 %, 0% (Sovereign Entities)	103/1999	Protocol signed on 21.11.2013, entered into force on 9.12.2015 and is effective as of 1.1.2016.
United Arab Emirates	0% (Sovereign Entities), otherwise 5 %	0 %	276/1997	
United Kingdom	5 % (share 25%)*, otherwise 15 %	0 %	89/1992	
USA	5 % (share 10%)*, otherwise 15 %	0 %	32/1994	
Uzbekistan	5 % (share 25%)*, otherwise 10%	5 %, 0% (Sovereign Entities, bank loans)	28/2001	Protocol signed on 8.12.2011, entered into force on 15.6.2012 and is effective as of 1.1.2013.
Venezuela	5 % (share 15%)*, otherwise 10 %	10 %, 0% (Sovereign Entities)	6/1998	
Vietnam	10 %	10 %, 0% (Sovereign Entities)	108/1998	
The list of countries is available on: https://www.mfcr.cz/cs/legislativa/dvoji-zdaneni/prehled-platnych-smluv				
Notes: *) lower tax rate is applied if the share in company is equal or exceeds the percentage threshold **) tax exemption for interest on government bonds ***) please see relevant provision of the Treaty In accordance with the Double Taxation Treaties all dividends and interest incomes can be taxed in the other country. 1) Signed on June 6, 2011, entered into force on January 24, 2012. Provisions of the DTT apply to income paid on or after April 1, 2013 in HK and on or after January 1, 2013 in the CZ				
Please always see the applicable Double Tax Treaty for each country for details!				

Tax Information Exchange Agreement (TIEA)

Country	Law	Signed	Entry into Force
Jersey	51/2012 Coll. (Article 14)	12.7.2011	14.3.2012
Bermuda	48/2012 Coll. (Article 15)	15.8.2011	14.3.2012
Isle of Man	3/2013 Coll. (Article 14)	18.7.2011	18.5.2012
Guernsey	2/2013 Coll. (Article 16)	15.9.2011	9.7.2012
San Marino	4/2013 Coll. (Article 15)	25.11.2011	6.9.2012
British Virgin Islands	6/2013 Coll. (Article 16)	13.6.2011	19.12.2012
Cayman Islands	90/2013 Coll. (Article 14)	26.10.2012	20.9.2013
Andorra	33/2014 Coll. (Article 15)	11.6.2013	5.6.2014
The Bahamas	34/2015 Coll. (Article 15)	6.3.2014	2.4.2015
Monaco	17/2016 Coll. (Article 13)	31.7.2014	2.3.2016
Cook Islands	34/2016 Coll. (Article 15)	4.2.2015	10.5.2016
Aruba	41/2016 Coll. (Article 14)	29.6.2015	1.8.2016
Belize	62/2017 Coll. (Article 15)	12.2.2016	14.9.2017
The list of countries is available on: https://www.mfcr.cz/cs/legislativa/mezinarodni-spoluprace-v-oblasti-dani/prehled-dohod-tiea			
Notes: Please always see the applicable Tax Information Exchange Agreement (TIEA) for each country for details!			

Convention on Mutual Administrative Assistance in Tax Matters

signed by the Czech Republic on October 26, 2012 and entry into force February 1, 2014

Country	Law	Entry into Force
Most countries have already signed DTT or TIEA with the Czech Republic.		
Anguilla		1.3.2014
Antigua and Barbuda		1.2.2019
Argentina		1.1.2013
Bahamas		1.8.2018
Bahrain		1.9.2018
Brunei Darussalam		1.7.2019
Cabo Verde		1.5.2020
Cameroon		1.10.2015
Costa Rica		1.8.2013
Curacao		1.9.2013
Dominica		1.8.2019
Dominican Republic		1.12.2019
Ecuador		1.12.2019
El Salvador		1.6.2019
Eswatini (Kingdom of)		1.7.2021
Faroe Islands		1.6.2011
Gibraltar		1.3.2014
Greenland		1.6.2011
Grenada		1.9.2018
Guatemala		1.10.2017
Jamaica		1.3.2019
Kenya		1.11.2020
Liberia		1.12.2021
Macau		1.9.2018
Maldives		1.1.2022
Marshall Islands		1.4.2017
Mauritius		1.12.2015
Montserrat		1.10.2013
Namibia		1.4.2021
Nauru		1.10.2016
Niue		1.10.2016
Oman		1.11.2020
Paraguay		1.1.2021
Peru		1.9.2018
Qatar		1.1.2019
Saint Kitts and Nevis		1.12.2016
Saint Lucia		1.3.2017
Saint Vincent and the Grenadines		1.12.2016
Samoa		1.12.2016
Senegal		1.12.2016
Seychelles		1.10.2015
Sint Maarten (Dutch)		1.9.2013
Turks and Caicos Islands		1.12.2013
Uganda		1.9.2016
Uruguay		1.12.2016
Vanuatu		1.12.2018
The list of countries is available on: http://www.oecd.org/tax/exchange-of-tax-information/Status_of_convention.pdf		
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