

Notifications under the EU-Liechtenstein Agreement on automatic exchange of financial account information

Identification of the Member State

MEMBER STATE:

CZ

COMPETENT AUTHORITY (BY DELEGATION):

Service:

Name of signing authorised officer:

Email:

Ministry of Finance-Tax Policy, Cooperation and Administration Strategy Department

Zdeněk Hrdlička

zdenek.hrdicka@mfc.cz

Instructions

As per the Agreement between the EU and Liechtenstein, the EU Member States and Liechtenstein must provide each other with a set of notifications that will enable the correct functioning of the Agreement.

These are set forth below. Member States are invited to review each item and indicate their position vis-à-vis each topic.

To this effect, the competent authority will fill in this form, print it, sign it and send it to the Liechtenstein Authorities at:

Office for International Financial Affairs

Dr. Grass-Strasse 10

P.O.B. 684

LI-9490 Vaduz

Liechtenstein

In order to facilitate the exchange and to organise the consolidation on receipt, the competent authority is also advised to send a scanned copy of that form to the following email address:

cornelia.vedana@llv.li

In case of question or comment, you may contact Mrs Vedana at the following numbers:

T +423 236 62 36, F +423 236 76 73

List of Non-Reporting Financial Institutions - Section VIII, B.1(C) of Annex I

1. The term "Non-Reporting Financial Institution" means any Financial Institution which is:

(c) any other Entity that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the Entities described in subparagraphs B.1(a) and (b), and is defined in domestic law as a Non-Reporting Financial Institution, and, for Member States, is provided for in paragraph 7a of Article 8 of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and communicated to Liechtenstein and for Liechtenstein, is communicated to the European Commission, provided that the status of such Entity as a Non-Reporting Financial Institution does not frustrate the purposes of this Agreement

X Our Member State has no Financial Institution that is to be treated as a Non-Reporting Financial Institution for the purposes of subparagraph B.1(c) of Section VIII of Annex I.

The list of Non-Reporting financial Institutions for the purposes of subparagraph B.1(c) of Section VIII of Annex I of the EU-LI Agreement is the one published at the Official Journal OJ C 362 of 31 October 2015.

The list of Non-Reporting financial Institutions for the purposes of subparagraph B.1(c) of Section VIII of Annex I of the EU-LI Agreement is sent as an attachment to this document.

21.12.2016 - 15:49


Signature

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List of Excluded Accounts - Section VIII.C.17(g) of Annex I

17. The term "Excluded Account" means any of the following accounts:

(g) any other account that presents a low risk of being used to evade tax, has substantially similar characteristics to any of the accounts described in subparagraphs C(17)(a) to (f), and is defined in domestic law as an Excluded Account and, for Member States, is provided for in paragraph 7a of Article 8 of Council Directive 2011/16/EU on administrative cooperation in the field of taxation and communicated to Liechtenstein and for Liechtenstein, is communicated to the European Commission, provided that the status of such account as an Excluded Account does not frustrate the purposes of this Agreement.

Our Member State has no account that is to be treated as Excluded Account for the purposes of subparagraph C.17(g) of Section VIII of Annex I.

The list of Excluded Accounts for the purposes of subparagraph C.17(g) of Section VIII of Annex I of the EU-LI Agreement is the one published at the Official Journal OJ C 362 of 31 October 2015.

The list of Excluded Accounts for the purposes of subparagraph C.17(g) of Section VIII of Annex I of the EU-LI Agreement is sent as an attachment to this document.

Participating Jurisdictions - Section VIII.D.5(c)

5. The term "Participating Jurisdiction" with regard to a Member State or Liechtenstein means:
(c) any other jurisdiction (j) with which the relevant Member State or Liechtenstein, as the context requires, has an agreement in place pursuant to which that other jurisdiction will provide the information specified in Section 1, and (ii) which is identified in a list published by that Member State or Liechtenstein and notified to Liechtenstein, respectively to the European Commission.

Our Member State's list of Participating Jurisdictions for the purposes of Section VIII.D.5(c) is the following:

Albania	Isle of Man		
Anguilla	Israel		
Argentina	Japan		
Aruba	Jersey		
Australia	Korea		
Barbados	Mauritius		
Belize	Mexico		
Bermuda	Monserrat		
Brazil	Nauru		
British Virgin Islands	New Zealand		
Canada	Niue		
Caribbean Part of the Netherland	Norway		
Cayman Islands	Russian Federation		

21.12.2016 - 15:49

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Chile	Saint Kitts and Nevis		
China	Saint Vincent and the Grenadines		
Colombia	Samoa		
Costa Rica	Saudi Arabia		
Curacao	Seychelles		
Faroe Islands	Sint Maarten		
Ghana	South Africa		
Greenland	Turks and Caicos Island		
Guernsey	Uruguay		
Iceland			
India			
Indonesia			

Giving Effect to the Agreement

Joint declaration of the Contracting Parties on the entry into force and implementation of the Amending Protocol

[...]

Before the start of the due diligence rules foreseen in Annexes I and II, Member States shall communicate to Liechtenstein and Liechtenstein shall communicate to the European Commission when they have taken the necessary steps to give effect to the Agreement as amended by the Amending Protocol. The European Commission may coordinate the transmission of the communication from Member States to Liechtenstein and the European Commission shall transmit the communication from Liechtenstein to all Member States.

Our Member State has taken the necessary steps to give effect to the Agreement as amended by the Amending Protocol

21.12.2016 - 15:49



Signature