

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

### Identification of the Member State

MEMBER STATE:

CZ

COMPETENT AUTHORITY (BY DELEGATION):

Service:

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

Name of signing authorised officer:

Zdeněk Hrdlička

Email:

zdenek.hrdlicka@mfcz.cz

### Instructions

As per the Agreement between the EU and Andorra, the EU Member States and Andorra 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-a-vis each topic.

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

Secretaria d'Estad d'Afers Financers Internacionals

GOVERN D'ANDORRA

C. Prat de la Creu, 62-64 - Edif. Administratiu

AD500 Andorra la Vella

(Principality of Andorra)

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:

[claudja\\_cornella@govern.ad](mailto:claudja_cornella@govern.ad)

### 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 Andorra and for Andorra, 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

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-AD Agreement is the one published at the Official Journal OJ C362 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-AD Agreement is sent as an attachment to this document, \*

\* Note: If that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too.

28.2.2017 - 15:14



Signature

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

**Identification of the Member State**

MEMBER STATE:

CZ

**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 Andorra and for Andorra, 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-AD Agreement is the one published at the Official Journal OJ C Journal OJ C362 of 31 October 2015, as updated within the Official Journal OJ C481 of 23 December 2016.

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

\* Note: If that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too.

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


5. The term "Participating Jurisdiction" with regard to a Member State or Andorra means:

(c) any other jurisdiction (i) with which the relevant Member State or Andorra, as the context requires, has an agreement in place pursuant to which that other jurisdiction will provide the information specified in Section I, and (ii) which is identified in a list published by that Member State or Andorra and notified to Andorra, 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	Montserrat		
Brazil	Nauru		
British Virgin Islands	New Zealand		
Canada	Niue		
Caribbean Part of the Netherland	Norway		

28.2.2017 - 15:14

  
Signature

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

**Identification of the Member State**

MEMBER STATE:

CZ

Cayman Islands	Russian Federation		
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			

**List of Options - Group Cash Value Insurance Contracts and Group Annuity Contracts - Section VII.B of Annex I**

*A Member State or Andorra shall have the option to allow Reporting Financial Institutions to treat a Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract as a Financial Account that is not a Reportable Account until the date on which an amount is payable to the employee/certificate holder or beneficiary, if the Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:[...]*

*Before the entry into force of the Amending Protocol signed on 12 February 2016, Member States shall communicate to Andorra and Andorra shall communicate to the European Commission whether they have exercised the option provided for in this paragraph. The European Commission may coordinate the transmission of the communication from Member States to Andorra and the European Commission shall transmit the communication from Andorra to all Member States. All further changes to the exercise of that option by a Member State or Andorra shall be communicated in the same manner.*

Our Member State has exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with Andorra

Our Member State has not exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with Andorra

28.2.2017 - 15:14

  
Signature

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

### Identification of the Member State

MEMBER STATE:

CZ

### List of Options - Option on New Accounts of existing customers - Section VIII.C.9 of Annex I

9. The term "Preexisting Account" means:[...]

(b) a Member State or Andorra shall have the option of extending the term "Preexisting Account" to mean also any Financial Account of an Account Holder, regardless of the date such Financial Account was opened, if:[...]  
Before the entry into force of the Amending Protocol signed on 12 February 2016, Member States shall communicate to Andorra and Andorra shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to Andorra and the European Commission shall transmit the communication from Andorra to all Member States. All further changes to the exercise of that option by a Member State or Andorra shall be communicated in the same manner.

Our Member State has exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with Andorra

Our Member State has not exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with Andorra

### List of Options - Option on Definition of Related Entity - Section VIII.E.4 of Annex I

An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity. A Member State or Andorra shall have the option of defining an Entity as a "Related Entity" of another Entity if (a) either Entity controls the other Entity; (b) the two Entities are under common control; or (c) the two Entities are Investment Entities described in subparagraph A(6)(b), are under common management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

Before the entry into force of the Amending Protocol signed on 12 February 2016, Member States shall communicate to Andorra and Andorra shall communicate to the European Commission whether they have exercised the option provided for in this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to Andorra and the European Commission shall transmit the communication from Andorra to all Member States. All further changes to the exercise of that option by a Member State or Andorra shall be communicated in the same manner.

Our Member State has exercised the option set forth in Section VIII.E.4 of Annex I for the purposes of the Agreement with Andorra

Our Member State has not exercised the option set forth in Section VIII.E.4 of Annex I for the purposes of the Agreement with Andorra

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

**Identification of the Member State**

MEMBER STATE:

CZ

**List of Options - Option on the use of standardised industry coding system - Section VIII.E.6 of Annex I**

*With respect to a Preexisting Entity Account, each Member State or Andorra shall have the option to allow Reporting Financial Institutions to use as Documentary Evidence any classification in the Reporting Financial Institution's records with respect to the Account Holder that was determined based on a standardised industry coding system [...]. Before the entry into force of the Amending Protocol signed on 12 February 2016, Member States shall communicate to Andorra and Andorra shall communicate to the European Commission whether they have exercised the option provided for in this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to Andorra and the European Commission shall transmit the communication from Andorra to all Member States. All further changes to the exercise of that option by a Member State or Andorra shall be communicated in the same manner.*

- Our Member State has exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with Andorra
- Our Member State has not exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with Andorra

28.2.2017 - 15:14

## 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.hrdlička@mfcz.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-a-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

- 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

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

**Identification of the Member State**

MEMBER STATE:

CZ

**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 attachement 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 (i) 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 I, 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	Montserrat		
Brazil	Nauru		
British Virgin Islands	New Zealand		
Canada	Niue		
Caribbean Part of the Netherland	Norway		
Cayman Islands	Russian Federation		

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

**Identification of the Member State**

MEMBER STATE:

CZ

Chile	Saint Kitts and Nevis		
China	Saint Vincent and the Grenadines		
Colombia	Samoa		
Costa Rica	Saudi Arabia		
Curaçao	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



## Notifications under the EU-Monaco 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 and Customs Policy Department  
Zdeněk Hrdlička  
zdenek.hrdlička@mfcz.cz

### Instructions

As per the Agreement between the EU and Monaco, the EU Member States and Monaco 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-a-vis each topic.

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

Département des Finances et de l'Économie  
Monsieur le Conseiller de Gouvernement - Ministre des Finances et de l'Économie  
Ministère d'État  
Place de la Visitation  
MC 98000 MONACO

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 addresses, as requested by Monaco:  
Monsieur Jean Castellini at 'jcastellini@gouv.mc', with copy to 'torsini@gouv.mc' and 'lgreenwood@gouv.mc'

### 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 Monaco and for Monaco, 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

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-MC 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-MC Agreement is sent as an attachment to this document. \*

\* Note: If that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too.

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

28.2.2017 - 15:14

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

**Identification of the Member State**

MEMBER STATE:

CZ

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 Monaco and for Monaco, 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-MC Agreement is the one published at the Official journal OJ C 481 of 23 December 2016.
- The list of Excluded Accounts for the purposes of subparagraph C.17(g) of Section VIII of Annex I of the EU-MC Agreement is sent as an attachment to this document. \*
- \* Note: If that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too.

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


5. The term "Participating Jurisdiction" with regard to a Member State or Monaco means:

(c) any other jurisdiction (i) with which the relevant Member State or Monaco, as the context requires, has an agreement in place pursuant to which that other jurisdiction will provide the information specified in Section I, and (ii) which is identified in a list published by that Member State or Monaco and notified to Monaco, 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	Montserrat		
Brazil	Nauru		
British Virgin Islands	New Zealand		
Canada	NLue		
Caribbean Part of the Netherland	Norway		
Cayman Islands	Russian Federation		
Chile	Saint Kitts and Nevis		

28.2.2017 - 15:14

  
Signature

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

**Identification of the Member State**

MEMBER STATE:

CZ

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			

**List of Options - Group Cash Value Insurance Contracts and Group Annuity Contracts - Section VII.B of Annex I**

*A Member State or Monaco shall have the option to allow Reporting Financial Institutions to treat a Financial Account (that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract as a Financial Account that is not a Reportable Account until the date on which an amount is payable to the employee/certificate holder or beneficiary, if the Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:[...])*

*Before 1 January 2017, Member States shall communicate to Monaco and Monaco shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to Monaco and the European Commission shall transmit the communication from Monaco to all Member States. All further changes to the exercise of that option by a Member State or Monaco shall be communicated in the same manner.*

Our Member State has exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with Monaco

Our Member State has not exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with Monaco

**List of Options - Option on New Accounts of existing customers - Section VIII.C.9 of Annex I**

28.2.2017 - 15:14



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

### Identification of the Member State

MEMBER STATE:

CZ

9. The term "Preexisting Account" means:[...]

(b) a Member State or Monaco shall have the option of extending the term "Preexisting Account" to mean also any Financial Account of an Account Holder, regardless of the date such Financial Account was opened, if:[...]

Before 1 January 2017, Member States shall communicate to Monaco and Monaco shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to Monaco and the European Commission shall transmit the communication from Monaco to all Member States. All further changes to the exercise of that option by a Member State or Monaco shall be communicated in the same manner.

Our Member State has exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with Monaco

Our Member State has not exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with Monaco


### List of Options - Option on the use of standardised industry coding system - Section VIII.E.6 of Annex I

With respect to a Preexisting Entity Account, each Member State or Monaco shall have the option to allow Reporting Financial Institutions to use as Documentary Evidence any classification in the Reporting Financial Institution's records with respect to the Account Holder that was determined based on a standardised industry coding system [...].  
Before 1 January 2017, Member States shall communicate to Monaco and Monaco shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to Monaco and the European Commission shall transmit the communication from Monaco to all Member States. All further changes to the exercise of that option by a Member State or Monaco shall be communicated in the same manner.

Our Member State has exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with Monaco

Our Member State has not exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with Monaco

28.2.2017 - 15:14

  
Signature

## Notifications under the EU-San Marino Agreement on automatic exchange of financial account information

### Identification of the Member State

MEMBER STATE:

CZ

COMPETENT AUTHORITY (BY DELEGATION):

Service:

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

Name of signing authorised officer:

Zdeněk Hrdlička

Email:

zdenek.hrdlicka@mfcz.cz

### Instructions

As per the Agreement between the EU and San Marino, the EU Member States and San Marino 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-a-vis each topic.

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

Ufficio Centrale di Collegamento-Autorità Competente

Via della Capannaccia,16

47890 San Marino

Repubblica di San Marino

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:

[clo.sanmarino@ps.sm](mailto:clo.sanmarino@ps.sm)

### 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 San Marino and for San Marino, 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

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-SM 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-SM Agreement is sent as an attachment to this document.

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

21.12.2016 - 15:48

  
Signature

**Notifications under the EU-San Marino Agreement on automatic exchange of financial account information**

**Identification of the Member State**

MEMBER STATE:

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 San Marino and for San Marino, 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-SM 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-SM 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 San Marino means:

(c) any other jurisdiction (i) with which the relevant Member State or San Marino, as the context requires, has an agreement in place pursuant to which that other jurisdiction will provide the information specified in Section I, and (ii) which is identified in a list published by that Member State or San Marino and notified to San Marino, 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	Montserrat		
Brazil	Nauru		
British Virgin Islands	New Zealand		
Canada	Niue		
Caribbean Part of the Netherland	Norway		
Cayman Islands	Russian Federation		
Chile	Saint Kitts and Nevis		
China	Saint Vincent and the Grenadines		

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Signature



**Notifications under the EU-San Marino Agreement on automatic exchange of financial account information**

**Identification of the Member State**

MEMBER STATE:

CZ

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			

**List of Options - Group Cash Value Insurance Contracts and Group Annuity Contracts - Section VII.B of Annex I**

*A Member State or San Marino shall have the option to allow Reporting Financial Institutions to treat a Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract as a Financial Account that is not a Reportable Account until the date on which an amount is payable to the employee/certificate holder or beneficiary, if the Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:[...]*

*The term "Group Cash Value Insurance Contract" means a [...].*

*Before the entry into force of the Amending Protocol signed on ... , Member States shall communicate to San Marino and San Marino shall communicate to the European Commission whether they have exercised the option provided for in this paragraph. The European Commission may coordinate the transmission of the communication from Member States to San Marino and the European Commission shall transmit the communication from San Marino to all Member States. All further changes to the exercise of that option by a Member State or San Marino shall be communicated in the same manner.*

Our Member State has exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with San Marino

Our Member State has not exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with San Marino

**List of Options - Option on New Accounts of existing customers - Section VIII.C.9 of Annex I**

*9. The term "Preexisting Account" means:[...]*

*(b) A Member State or San Marino shall have the option of extending the term "Preexisting Account" to mean also any Financial Account of an Account Holder, regardless of the date such Financial Account was opened, if:[...]*

*Before the entry into force of the Amending Protocol signed on ... , Member States shall communicate to San Marino and San Marino shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to San Marino and the European Commission shall transmit the communication from San Marino to all Member States. All further changes to the exercise of that option by a Member State or San Marino shall be communicated in the same manner.*

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Signature



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

Identification of the Member State

MEMBER STATE:

CZ

- Our Member State has exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with San Marino
- Our Member State has not exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with San Marino

List of Options - Option on New Accounts of existing customers - Section VIII.E.6 of Annex I

*With respect to a Preexisting Entity Account, each Member State or San Marino shall have the option to allow Reporting Financial Institutions to use as Documentary Evidence any classification in the Reporting Financial Institution's records with respect to the Account Holder that was determined based on a standardised industry coding system[...].*

*Before the entry into force of the Amending Protocol signed on ... , Member States shall communicate to San Marino and San Marino shall communicate to the European Commission whether they have exercised the option provided for in this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to San Marino and the European Commission shall transmit the communication from San Marino to all Member States. All further changes to the exercise of that option by a Member State or San Marino shall be communicated in the same manner.*

- Our Member State has exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with San Marino
- Our Member State has not exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with San Marino

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Signature

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

**Identification of the Member State**

MEMBER STATE:

CZ

COMPETENT AUTHORITY (BY DELEGATION):

Service:

Ministry of Finance-Tax and Customs Policy Department

Name of signing authorised officer:

Zdeněk Hrdlička

Email:

zdenek.hrdlička@mfc.cz

**Instructions**

As per the Agreement between the EU and Switzerland, the EU Member States and Switzerland 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-a-vis each topic.

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

Swiss Federal Department of Finance

State Secretariat for International Financial Matters SIF

Christoph Schelling - Head of Tax Division

Bundesgasse 3, CH-3003 Bern

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:

[aja@sif.admin.ch](mailto:aja@sif.admin.ch)

**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 Switzerland and for Switzerland, 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

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-CH Agreement is the one published at the Official Journal OJ C362 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-CH Agreement is sent as an attachment to this document. \*

\* Note: If that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too.

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

**Identification of the Member State**

MEMBER STATE:

CZ

**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 Switzerland and for Switzerland, 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-CH Agreement is the one published at the Official Journal OJ C Journal OJ C362 of 31 October 2015, as updated within the Official Journal OJ C481 of 23 December 2016

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

\* Note: If that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too.

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

5. The term "Participating Jurisdiction" with regard to a Member State or Switzerland means:

(c) any other jurisdiction (i) with which the relevant Member State or Switzerland, as the context requires, has an agreement in place pursuant to which that other jurisdiction will provide the information specified in Section I, and (ii) which is identified in a list published by that Member State or Switzerland and notified to Switzerland, 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	Montserrat		
Brazil	Nauru		
British Virgin Islands	New Zealand		
Canada	Niue		

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Signature

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

**Identification of the Member State**

MEMBER STATE:

CZ

Caribbean Part of the Netherland	Norway		
Cayman Islands	Russian Federation		
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			

**List of Options - Group Cash Value Insurance Contracts and Group Annuity Contracts - Section VII.B of Annex I**

*A Member State or Switzerland shall have the option to allow Reporting Financial Institutions to treat a Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract as a Financial Account that is not a Reportable Account until the date on which an amount is payable to the employee/certificate holder or beneficiary, if the Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:[...]*

*Before the entry into force of the Amending Protocol signed on 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this paragraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.*

- Our Member State has exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with Switzerland
- Our Member State has not exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with Switzerland

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Signature

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

Identification of the Member State

MEMBER STATE:

CZ

List of Options - Option on New Accounts of existing customers - Section VIII.C.9 of Annex I

9. The term "Preexisting Account" means:[...]

(b) a Member State or Switzerland shall have the option of extending the term "Preexisting Account" to mean also any Financial Account of an Account Holder, regardless of the date such Financial Account was opened, if:[...]

Before the entry into force of the Amending Protocol signed on 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.

Our Member State has exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with Switzerland

Our Member State has not exercised the option set forth in Section VIII.C.9 of Annex I for the purposes of the Agreement with Switzerland

List of Options - Option on Definition of Related Entity - Section VIII.E.4 of Annex I

An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity or the two Entities are under common control. For this purpose control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity. A Member State or Switzerland shall have the option of defining an Entity as a "Related Entity" of another Entity if (a) either Entity controls the other Entity; (b) the two Entities are under common control; or (c) the two Entities are Investment Entities described in subparagraph A(6)(b), are under common management, and such management fulfils the due diligence obligations of such investment Entities. For this purpose, control includes direct or indirect ownership of more than 50 % of the vote and value in an Entity.

Before the entry into force of the Amending Protocol 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.

Our Member State has exercised the option set forth in Section VIII.E.4 of Annex I for the purposes of the Agreement with Switzerland

Our Member State has not exercised the option set forth in Section VIII.E.4 of Annex I for the purposes of the Agreement with Switzerland

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

**Identification of the Member State**

MEMBER STATE:

CZ


**List of Options - Option on the use of standardised industry coding system - Section VIII.E.6 of Annex I**

*With respect to a Preexisting Entity Account, each Member State or Switzerland shall have the option to allow Reporting Financial Institutions to use as Documentary Evidence any classification in the Reporting Financial Institution's records with respect to the Account Holder that was determined based on a standardised Industry coding system [...].*

*Before the entry into force of the Amending Protocol signed on 27 May 2015, Member States shall communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner.*

- Our Member State has exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with Switzerland
- Our Member State has not exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with Switzerland

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Signature