Finanční zpravodaj

MINISTERSTVO FINANCÍ

ISSN 2464-5540

Ročník: LI V Praze dne 13. dubna 2017 Částka 5

| 6 . | Notifikace non-EU státům k Dohodám mezi Evropským společenstvím |
|------------|---|
| | a Republikou San Marino, Lichtenštejnským knížectvím, Monackým |
| | knížectvím, Andorrským knížectvím a Švýcarskou konfederací, kterou se |
| | stanoví opatření rovnocenná opatřením stanoveným směrnicí Rady |
| | 2003/48/ES o zdanění příjmů z úspor ve formě příjmů úrokového |
| | charakteru2 |
| | |
| 7 | Informaco pro příjomco výposu daně z hazardních hor |

6

MINISTERSTVO FINANCÍ

Odbor 25 Strategie daňové politiky, spolupráce a správy Referent: Ing. Hana Váchová

Dne: 13. dubna 2017

Notifikace non-EU státům k Dohodám mezi Evropským společenstvím a Republikou San Marino, Lichtenštejnským knížectvím, Monackým knížectvím, Andorrským knížectvím a Švýcarskou konfederací, kterou se stanoví opatření rovnocenná opatřením stanoveným směrnicí Rady 2003/48/ES o zdanění příjmů z úspor ve formě příjmů úrokového charakteru.

Evropská unie převzala do novely směrnice o správní spolupráci v oblasti daní (Směrnice Rady 2011/16/EU ve znění Směrnice Rady 2014/107/EU) tzv. společný standard pro oznamování (dále jen "CRS") vypracovaný OECD a zároveň zrušila směrnici o zdanění příjmů z úspor (2003/48/EU), aby se automatická výměna informací nezdvojovala. S pěti non-EU státy přitom probíhala na základě mezinárodních dohod o zdanění příjmů z úspor automatická výměna obdobná výměně podle směrnice o zdanění příjmů z úspor. V souvislosti se zavedením CRS Evropská komise dojednala k těmto dohodám pozměňující protokoly tak, aby odpovídaly novele směrnice o správní spolupráci v oblasti daní.

Na základě protokolu je dohoda o zdanění příjmů z úspor přejmenovaná na Dohodu mezi Evropskou unií a [Švýcarskem, Lichtenštejnskem, Monakem, San Marinem nebo Andorrou] o automatické výměně informací o finančních účtech ke zlepšení dodržování daňových předpisů v mezinárodním měřítku (dále jen "Dohoda").

Protokol k Dohodě byl podepsán v roce 2015 se Švýcarskem (publikován v Official Journal L 333 dne 19. 12. 2015), s Lichtenštejnskem (publikován v Official Journal L 339 dne 24. 12. 2015) a San Marinem (publikován v Official Journal L 346 dne 31. 12. 2015). S Monakem a Andorou byl podepsán v roce 2016 a publikován v Official Journal L 225 dne 19. 8. 2016, resp. L 268 dne 1. 10. 2016.

Dohoda ve znění Protokolu předpokládá, že smluvní strana notifikuje druhé straně některé skutečnosti, resp. jejich změnu.

Formuláře pro notifikaci příslušných skutečností členským státem připravila Evropská komise.

| 28.2.2017 - 19:14 | |
|--|---|
| 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. | The list of Non-Reporting financial Ins * Note: If that option is selected, the |
| 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 C352 of 31 October 2015. | The list of Non-Reporting financial ins |
| 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. | X Our Member State has no Financial in |
| The (erm "Non-Reporting Financial Institution" means any Financial Institution which is: any either 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 toxation 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 | The lerm "Non-Reporting Financial Institu (c) any other Entity that presents a low risk of Institution, and, for Member States, is provide European Commission, provided that the state |
| titutions - Section VIII.B.1(C) of Annex I | List of Non-Reporting Financial Institutions - Section VIII.B.1(C) of Annex I |
| C. Prat de la Creu, 62-64 - Edlf. Administratiu ADSOD Andorra la Vella (Annosia) April Andorra la Vella In order to facilitate the exchange and to organise the consolidation on receipt, the competent authorty is also advised to send a scanned copy of that form to the following email address: claudia_cornella@sgovern.ad | C. Prat de la Creu, 62-64 - Edif. Administratiu ADS00 Andorra la Vella (Principality of Andorra) In order to facilitate the exchange and to organized a cornella@govern.ad |
| 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 distat of the Stancers Internacionals | Member States are invited to review each iten To this effect, the competent authority will fill Secretaria d'Estat d'Afers Financers Internacionals GOVERN D'ANDORRA. |
| 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. | As per the Agreement between the EU and A |
| zuenek.n/glicka@mrcr.cz | Instructions |
| | Name of signing authorised officer: |
| GATION): Ministry of Finance-Tax Policy, Cooperation and Administration Strategy Department | COMPETENT AUTHORITY (BY DELEGATION): Service: |
| CZ | MEMBER STATE: |
| | locatingstion of the Wember State |
| Notifications under the EU-Andorra Agreement on automatic exchange of financial account information | 不是 100 mm 100 m |

 $\verb|EUSDAgregiments| And orralist of notifications leden - \verb|EU-Andorra| agreement Page 1/5 |$

| Notifica | ations under the EU-Andorra Agreement on a | Notifications under the EU-Andorra Agreement on automatic exchange of financial account informa | tion Take the Modern |
|---|--|--|--|
| Identification of the Member State | The section of the se | | |
| MEMBER STATE: | 22 | | |
| 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 low 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. | accounts: o evade tax, has substantially similar characteristics to any title 8 of Council Directive 2011/16/EU on administrative coxided Account does not frustrate the purposes of this Aq | 17. The term "Excluded Account" means any of the fallowing 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 low 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, is communicated to the Europee Commission, provided that the status of such account as an Excluded Account does not frustrate the purposes of this Agreement. | d is defined in domestic low as an Excluded Account rra and for Andorra, is communicated to the European |
| Our Member State has no account that is to be treated | 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. | .17(g) of Section VIII of Annex I. | |
| The list of Excluded Accounts for the purposes of subparagraph C.17 as updated within the Official Journal OJ C881 of 73 December 2016. | aragraph C.17(g) of Section VIII of Annex I of the EU-AD Agr | 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 OJC as updated within the Official Journal OJC and OJC are purposes of Section VIII of Annex I of the EU-AD Agreement is the one published at the Official Journal OJC . | Journal OJ C362 of 31 October 2015, |
| * Note: If that option is selected, the list under Article 8(7s) of the Directive has to be re-submitted too. Participating Jurisdictions - Section VIII.D.5(c) | * Note: If that option is selected, the list representation of the Directive has to be re-submitted too. | greenent is sent as an attachment to this document. | The special of the special state of th |
| 5. The term "Participating Jurisdiction" with regard to a Member State or Andorra means: (c) any other jurisdiction (i) with which the relevant Manber 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 1, and (ii) which is identified in a list published by that Member State or Andorra and natified to Andorra, respectively to the European Commission. | ber State or Andorra means: State or Andorra, as the context requires, has an agreemen and notified to Andorra, respectively to the European Com | t in place pursuant to which that other jurisdiction will provide imission. | e the Information specified in Section I, and (ii) which is |
| Our Member State's list of Participating Jurisdictions for the purposes of Section VIII.D.5(c) is the following: | or the purposes of Section VIII.D.5(c) is the following: | | |
| Albania Anguilla | Isle of Man | | |
| Argentina | Japan | | STATE STREET |
| Aruba | Jersey | | |
| Australia | Korea | | Control of the second of the s |
| Belize | Mexico | | |
| Bermuda | Montserrat | | |
| Brazil | Nauru | | All the state of t |
| British Virgin Islands | New Zealand | The state of the s | |
| Carlada Carter of the Notherland | Nide | | |

EUSDAgreements Andorra
List of notifications
leden - EU-Andorra agreement Page $2/\mathrm{S}$

28.2.2017 - 15:

| MEMBER STATE: | | CZ | | | | |
|----------------|---|----------------------------------|--|---------------------------------------|-----------------------|---|
| | | | | | | |
| Cayman Islands | | Russian Federation | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | |
| Chile . | ms. 2 22 5 | Saint Kitts and Nevis | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | |
| China | 10 S | Saint Vincent and the Grenadines | 4.00 mg/s | | | 1 |
| Colombia | | Samoa | San | | 200 | |
| Costa Rica | 25.7 | Saudi Arabia | Section Section 1 | | a Manufacture | |
| Curacao | 4 | Seychelles | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | And other | |
| Faroe Islands | | Sint Maarten | Company of the Compan | | | |
| Ghana | | South Africa | San | | A Section of | |
| Greenland | | Turks and Caicos Island | The state of the state of | | | |
| Guernsey | | Uruguay | A CAR MANAGEMENT | | | |
| celand | F 25. | | The design of the | | | |
| ndia | | | The second secon | | Conference Conference | |
| 10.0 | | | The state of the s | 0.00 | | |

Our Member State has exercised the option set forth in Section VII.8 of Annex I for the purposes of the Agreement with Andorra 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. 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 that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:[...]

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

EUSDAgreementsAndorraList of notificationsleden - EU-Andorra agreement

| 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 | customers • Section VIII.C • 9 of Annex 1 2000 - Common Co |
| 9. The term "Preexisting Account" means:[] (b) a Member State or Andorra shall have the option Before the entry into force of the Amending Protocol provided for in this point. The European Cammission States. All further changes to the exercise of that opt | 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. |
| X Our Member State has exercised the option se | 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 | 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 |
| Ust of Options - Option on Definition of Related Entity - Section VIII.E.4 of Annex I | y - Section VIII.E.4 of Annex 1 december 2000 and the second control of the second contr |
| An Entity is a "Related Entity" of another Entity if eith on Entity. A Member State or Andorra shall have the Investment Entities described in subparagraph A(6)/b of more than 50 % of the vote and value in an Entity. | 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 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 management, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownersh of more than 50 % of the vote and value in an Entity. |
| Before the entry into force of the Amending Protocol provided for in this subparagraph. The Europeon Con Member States. All further changes to the exercise of | 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. |
| X Our Member State has exercised the option se | 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 | 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 |

EUSDAgreementsAndorraList of notificationsleden - EU-Andorra agreement Page 4/5

| Identification of the Member State | 6 on accomment exchange of injancial account information |
|--|---|
| MEMBER STATE: | |
| List of Options - Option on the use of standardised industry coding system - Section VIII.E.6 of Annex I | stry 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 Rej 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 commun provided for in this subparagraph. The European Commission may coordinate the transmission of the commun Member States. All further changes to the exercise of that option by a Member State or Andorra shall be communicated that the state of Andorra shall be communicated that the state of t | 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 rewith 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. Member States. All further changes to the exercise of that option by a Member State or Andorra shall be communicated in the same manner. |
| X Our Member State has exercised the option set f | 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 s | 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 |
| | |
| | |
| | |
| | 28.2.20 |
| FISDArraamante Andorral ist of notification in the contract of | |

sec 5/5

| 1. The term "Non-Reporting Financial Institution" means any Financial Institution which is: | Office for international Financial Affairs Dr. Grass-Strasse 10 Pr.O.B. 684 LI-9490 Vaduz Liechnersein In order to facilitate the exchange and to organise the consolidation on receipt, the competent authorty is also advised to send a scanned copy of that form to the following email address: 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 | COMPETENT AUTHORITY (BY DELEGATION): Service: Name of signing authorised officer: Email: Instructions As per the Agreement between the EU and Liechtenstein, the EU Member States are invited to review each item and indicate their position vis-a-vis each topic. 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: To this effect, the competent authority will fill in this form, print it, sign it and send it to the Liechtenstein Authorities at: | Notifications under the EU-Liechtenstein Agreement on automatic exchange of financial account identification of the Member State MEMBER STATE: CZ CZ |
|--|--|--|---|
| 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 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 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. 21.17.2016 - 15:49 | remail address: | orrect functioning of the Agreement. | nt information |

| | Cayman Islands | Caribean Part of the Netherland | Canada | British Virgin Islands | Brazil | Dormuda | Bolizo | Australia | Aruba | Argentina | Anguilla | Albania | 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 control which is identified in a list published by that Member State or Liechtenstein and notified to Liec Our Member State's list of Participating Jurisdictions for the purposes of Section VIII.D.5. | The list of Excluded Accounts for the purposes of su | X The list of Excluded Accounts for the purposes of su | Our Member State has no account that is to be trea | 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 to and, for Member States, is provided for in paragraph 7a of Article & of European Commission, provided that the status of such account as an in | List of Excluded Accounts - Section VIII.C.17(g) of Annex I | MEMBER STATE: | Notifical Notifi |
|--------------------|--------------------|---------------------------------|--------|------------------------|--------|-----------|--------------------|----------------|--------|-----------|----------|-------------|---|--|---|--|--|---|---------------|--|
| 21.12.2016 - 15.49 | Russian Federation | Norway | Niue | New Zealand | Natru | Monocerat | Mexicus Mexicus | Korea Korea | Jersey | Japan | Israel | Isle of Man | 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 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. X Our Member State's list of Participating Jurisdictions for the purposes of Section VIII.D.5(c) is the following: | 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. | The list of Excluded Accounts for the purposes of subparagraph C.17(g) of Section VIII of Annex I of the EU-U Agreement is the one published at the Official journal OJ C 362 of 31 October 2015. | 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. | 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. | | CZ | Notifications under the EU-Liechtenstein Agreement on automatic exchange of financial account information |

| EUSD AgreementsLiechtensteinListofnotificationsprosinec - EU-Lichtenstein agreement | X Our Member State has taken the necessary steps to give effect to the Agreement as amended by the Amending Protocol | 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 | Indonesia | India India | Iceland | Greenland Ungraph | | Curação Seyvandos Sejandos Sej | Costa Rica Saudi Arabia | bia | Chile Saint Kitts and Nevis | MEMBER STATE: | Identification of the wiemper state | Notifications under the EU-Liechtenstein Agreement on automatic exchange of financial account information | |
|---|--|---|-----------|-------------|---------|-------------------|--|--|-------------------------|-----|-----------------------------|---------------|-------------------------------------|---|--|
| 21.12.2016 - 15:49 Signature | | then they have taken the necessary steps to and the European Commission shall transmit | | | | | | | | | | | | | |

| Notifications under the EU-Monaco Agreement on automatic exchange of financial account information |
|---|
| MEMBER STATE: CZ |
| COMPETENT AUTHORITY (BY DELEGATION): Service: Name of signing authorised officer: Email: Zdeněk Hrdlička zdeněk-hrdlička@mfcr.cz |
| Instructions and the contract of the contract |
| As per une Agreement detween the EU and Manaco, the EU Member States and Manaco 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 outhority will fill in this form, print it, sign it and send it to the Monacon Authorities at: |
| 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 arganise the consolidation on receipt, the competent authorty 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 'Igreenwood@gouv.mc' |
| List of Non-Reporting Financial Institutions - Section VIII.B.1(C) of Annex I |
| 1. The term "Non-Reparting Financial Institution" means any Financial Institution which is: (c) any other Entity that presents a low risk of being used to evade tox, 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 Monacco and for Manaco, 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. |

EUSDAgreementsMonacoList of notificationsleden - EU-Monaco agreement Page 1/4

28.2.2017 - 15:14

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(e) 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 352 of 31 October 2015.

| Notifications under the EU-Monaco Agreement on automatic exchange of financial account information |
|---|
| dentification of the Member State |
| VIEMBER STATE: CZ |
| |
| 17. The term "Excluded Account" means any of the following accounts: g) any ather 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 Jor 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 ammission, 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. |
| |

5. The term "Participating Jurisdiction" with regard to a Member State or Monaca means:
(c) any other Jurisdiction (i) with which the relevant Member State or Monaca, 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 Manaca and notified to Monaca, respectively to the European Commission. X Our Member State's list of Participating Jurisdictions for the purposes of Section VIII.D.5(c) is the following: 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 Juristictions * Section VIII.D.5(c) 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.

| Albania | Isle of Man | the second secon | |
|---------------------------------|-----------------------|--|--|
| Anguilla | Israel Section 1 | | |
| Argentina | Japan | | - 13 |
| Aruba | Jersey | | The Control of the Co |
| Australia | Когра | | |
| | | | |
| Barbados | Mauritius | M. The China | |
| Belize | Mexico | Comment Spill and Williams | |
| Bermuda | Montserrat | The state of the s | |
| Brazil | Nauru | March Company Control of Control of | Company of the Compan |
| British Virgin Islands | New Zealand | Control of the second s | Control of the Contro |
| Canada | Niue | | |
| Carlbean Part of the Netherland | Norway | 1, 200 all 1, 200 all 10, 10, 10, 10, 10, 10, 10, 10, 10, 10, | 1 |
| Cayman Islands | Russian Federation | The state of the s | |
| Chile | Saint Kitts and Nevis | The second secon | - 1 |

EUSDAgreementsMonacoList of notificationsleden - EU-Monaco agreement Page 2/4

28.2.2017 - 15:14

| MEMBER STATE: | Saint Vincent and the Grenadines Samoa Saudi Arabia | | |
|---|--|--|--|
| | Saint Vincent and the Grenadines Samoa Saudi Aphla | | |
| | Samoa Saudi Arabia | | |
| Calamata | Saudi Arabia | | |
| Costs pics | Daug Alacia | The second secon | 2000 1000 |
| Circo | Courballan | | |
| Earne Islands | Sint Mapton | a contract of the contract of | |
| Ghana | South Africa | | |
| Greenland | Turks and Calcos Island | | |
| Guernsey | Uruguay | Section 1997 Section 1997 | And the same of th |
| Iceland | | The state of the s | And the second s |
| India | | Carlo Carlo | The second secon |
| Indonesia | Action of the second | Secretary of Application of the Community of the Communit | 2 10 10 10 10 10 10 10 10 10 10 10 10 10 |
| Before 1 Jonus VI. Nees a sur Jonus VIII requirements | Reporting Financial Institutions to treat a Financial Acco amount is payable to the employee/certificate halder o | Ust 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 or Group Annuity Contract or Group Cosh Value Insurance Co | nce Contract or Group Annuity Contract as a Fil erest in a Group Cash Value Insurance Contract |
| Our Member State has exercised the option set forth Our Member State has not exercised the option set f | Reporting Financial Institutions to treat a Financial Accolomount is payable to the employee/certificate holder o to Monaco and Manaco shall communicate to the Europenato States to Monaco and the European Commission ame manner. | Ust of Options - Group Cash Value Institence Contracts and Group Annuity Contracts - Section VII.B of Annex I A Member State or Monaca 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 Centract or Group Annuity Contract as a Financial Active 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 or Group Annuity Contract or Group Annuity Contract or Group Cash Value Insurance Contract or Group Contract or Group Contract needs the following requirements:[] Before 1 January 2017, Member States shall communicate to Monaco and Manaco shall communicate to the European Commission whether they have exercised the option provided for in this point. The European Commission shall transmit the communication from Manaco to all Member States. All further changes to the exercise of that option of the Communicated in the same manner. | nnce Centract or Group Annuity Contract as a verest in a Group Cash Value Insurance Contract or ovided for in this point. The European Commister States, All Jurther changes to the exercise |
| List of Options - Option on New Accounts of existing customers - Section VIII.C.9 of Annex I | mber State or Manaca shall have the option to allow Reporting Financial Institutions to treat a Financial Account that is a member's in snot a Reportable Account until the date on which an amount is payable to the employee/certificate holder or beneficiary, if the Finan ity Contract meets the following requirements:[] e 1 January 2017, Member States shall communicate to Manaca and Manaca shall communicate to the European Commission whether in the transmission of the communication from Member States to Manaca and the European Commission shall transmit the communicate the transmission of the communication from Member State to Manaca and the European Commission shall transmit the communicate to the transmission of the Communicated in the same manner. Our Member State has exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the purposes of the Agreement with Manaca Our Member State has not exercised the option set forth in Section VII.B of Annax I for the employee to the forth in S | count that is a member's interest in a Group Cash Value Insurant or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the option proven shall transmit the communication from Monaco to all Members are agreement with Monaco | nce Contract or Group Annuity Contract as a erest in a Group Cash Value Insurance Controvided for In this point. The European Commber States. All further changes to the exercise |
| | Reporting Financial Institutions to treat a Financial Accoloration of the imployee/certificate holder of amount is payable to the employee/certificate holder of the Manaco and Manaco shall communicate to the Europember States to Manaco and the European Commission ember States to Manaco and the European Commission ame manner. In Section VII.B of Annex I for the purposes of the Agraph in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purposes of the forth in Section VIII.B. of Annex I for the purpose of the forth in Section VIII.B. of Annex I for the purpose of the forth in Section VIII.B. of Annex I for the purpose of the forth in Section VIII.B. of Annex I for the purpose of the forth in Section VIII.B. of Annex I for the purpose of the forth in Section VIII.B. of Annex I for the purpose of the forth in Section VIII.B. of Annex I for the forth in Section VIII.B. of Annex I for the forth in Section VIII.B. of Annex I for the forth in Section VIII.B. of Annex I forth in Section VIII.B. of Annex I for the forth in Section VIII.B. | count that is a member's interest in a Group Cash Volue Insuran or beneficiary, if the Financial Account that is a member's inter- or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the option prov- in shall transmit the communication from Manaca to all Members in the communication of the Members in the Communication of the | nnce Contract or Group Annuity Contract as a lerest in a Group Cash Value Insurance Contract ovided for in this point. The European Commister States. All further changes to the exercise |
| | Reporting Financial Institutions to treat a Financial Accolor or amount is payable to the employee/certificate holder of the Monaco and Monaco shall communicate to the Europeanetes to Monaco and the European Commission ame manner. In Section VII.B of Annex I for the purposes of the Agraforth in Section VII.B of Annex I for the purposes of the Institution of the Section VII.B of Annex I for the purposes of the Institution of Institution | count that is a member's interest in a Group Cash Value Insurant or beneficiary, if the Financial Account that is a member's inter- or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the opilion prov- nshall transmit the communication from Monaco to all Member greement with Monaco | nnce Centract or Group Annuity Contract as a ferest in a Group Cash Value Insurance Contract ovided for in this point. The European Commister Status All further changes to the exercise |
| | Reporting Financial Institutions to treat a Financial Accolomount is payable to the employee/certificate holder of the Monaco and Monaco shall communicate to the Europenber States to Monaco and the European Commission ame manner. In Section VII.B of Annex I for the purposes of the Agraforth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VII.C.D of Annex I for the purposes of the forth in Section VII.C.D of Annex I for the purposes of the forth in Section VII.C.D of Annex I for the purposes of the forth in Section VII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purposes of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.C.D of Annex I for the purpose of the forth in Section VIII.D of Annex I for the purpose of the forth in Section VIII.D of Annex I for the purpose of the forth in Section VIII | count that is a member's interest in a Group Cosh Volue Insuron or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the option provin shall transmit the communication from Monaco to all Member greement with Monaco | nnce Centroct or Group Annuity Controct as a Ferest in a Group Cash Value Insurance Controc evalued for in this point. The European Commis ber Status. All further changes to the exercise |
| | Reporting Financial Institutions to treat a Financial Accolormount is payable to the employee/certificate holder of to Manaco and Manaco shall communicate to the Europember States to Manaco and the European Commission ame manner. In Section VII.B of Annex I for the purposes of the Agraforth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VII.C 19 of Annex I for the purposes of the forth in Section VII.C 19 of Annex I for the purposes of the forth in Section VII.C 19 of Annex I for the purposes of the forth in Section VIII.C 19 of Anne | count that is a member's interest in a Group Cosh Volue Insurance or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the option provin shall transmit the communication from Manaco to all Members remains with Manaco | nnce Centroct or Group Annuity Controct as a herest in a Group Cash Value Insurance Controc ovided for in this point. The European Commis ber States. All further changes to the exercise |
| | Reporting Financial Institutions to treat a Financial Accordinate payable to the employee/certificate holder of the Manaco and Manaco shall communicate to the Europember States to Manaco and the European Commission ame manner. In Section VII.B of Annex I for the purposes of the Agraforth in Section VII.B of Annex I for the purposes of the forth in Section VII.B. of Annex I for the purposes of the Inner - Section VIII.C.9 of Annex I | count that is a member's interest in a Group Cash Volue Insurant or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the option provin shall transmit the communication from Manaco to all Membe greement with Manaco | nnce Centract or Group Annuity Contract as a F erest in a Group Cash Value Insurance Contrac ovided for in this point. The European Commis ber States, All Jurther changes to the exercise |
| | Reporting Financial Institutions to treat a Financial Accordination payable to the employee/certificate holder of to Manaco and Manaco shall communicate to the Europember States to Manaco and the European Commission ame manner. In Section VII.B of Annex I for the purposes of the Agraforth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VIII.C.9 of Annex I was a source of the Interest - Section VIII.8 of Annex I was a source of the Interest - Section VIII.8 of Annex I was a source of the Interest - Section VIII.8 of Annex I was a source of the Interest - Section VIII.8 of Annex I was a source of the Interest - Section VIII.8 of Annex I was a source of the Inter | count that is a member's interest in a Group Cash Volue Insurant or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the option provin shall transmit the communication from Manaco to oli Membe greement with Monaco | ince Centract or Group Annuity Contract as a Fi erest in a Group Cash Volue Insurance Contract ovided for in this point. The European Commiss ber States. All further changes to the exercise o |
| | Reporting Financial Institutions to treat a Financial Accolor amount is payable to the employee/certificate holder of to Monaco and Monaco shall communicate to the Europember States to Monaco and the European Commission ame manner. In Section VII.B of Annex I for the purposes of the Agraforth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VII.B of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purposes of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth in Section VIII.C of Annex I for the purpose of the forth | count that is a member's interest in a Group Cosh Volue Insurance or beneficiary, if the Financial Account that is a member's inter- opean Commission whether they have exercised the option provin shall transmit the communication from Manaco to all Members reement with Manaco | nnce Cantract or Group Annuity Contract as erest in a Group Cosh Value Insurance Convided for in this point. The European Comber States. All further changes to the exerc |

EUSDAgreementsMonacoList of notificationsleden - EU-Monaco agreement Page 3/4

| Notifications under the EU-Monaco Agreement on automatic exchange of financial account information |
|--|
| Identification of the Member State |
| MEMBER STATE: |
| 9. The term "Preexisting Account" means:[] |
| (b) a Member State or Monoco shall have the option of extending the term "Preexisting Account" to mean also any financial Account tolder, 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 financial Account was opened, if-[] |
| coordinate the transmission of the communication from Member States to Manaca and the European Commission shall transmit the communication from Manaca to all Member States. All further changes to the exercise of that option by a Member State or Manaca shall be communicated in the same manner. |
| X 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 Before 1 Lanuary 2017 Mannhor states that the state of the state o |
| coordinate the transmission of the communication from Member States to Manaco and the European Commission shall transmit the communication from Member States to Manaco and the European Commission shall transmit the communication from Manaco to all Member States. All further changes to the exercise of that option by a Member State or Manaco shall be communicated in the same manner. |
| X Our Member State has exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with Monagon |

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

JSDAGreementsMonacoList of notificationsleden - EU-Monaco agreement age 4/4

28.2.2017 - 15:14

| 1. The Item "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 sit Institution, and, for Member States, is provided for in paragraph 7a of Article 8 (Council It to the European Commission, provided that the status of such Entity as a Non-Reporting F It to the European Commission, provided that the status of such Entity as a Non-Reporting F It The list of Non-Reporting financial Institutions for the purposes of subparagraph B. The list of Non-Reporting financial Institutions for the purposes of subparagraph B. List of Excluded Accounts - Section VIII.C.17(g) of Annex I | As per the Agreement between the EU and San Marino, the EU Member States and San Marino must provide each other 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 | Identification of the Member State MEMBER STATE: COMPETENT AUTHORITY (BY DELEGATION): Service: Name of signing authorised officer: Email: Instructions |
|--|--|--|
| (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar (c) any other Entity that presents a low risk of being used to evade tax, has substantially similar (c) and other Entity that presents a low risk of being used to evade tax, has substantially similar (c) council Directive 2011/16/EU on administrative cooperation in the field of toxation and communicated to San Marino, is communicated to the European Commission, provided for in paragraph to Arcicle 8 of Council Directive 2011/16/EU on administrative cooperation in the field of toxation 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 for 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 8.1(c) of Section VIII of Annex of the purposes of subparagraph 8.1(c) of Section VIII of Annex of the EU-SM Agreement is the one published at the Official journal OI C 362 of 31 October 2015. List of Excluded Accounts - Section VIII.C.17(g) of Annex of Annex of Annex of the EU-SM Agreement is sent as an attachment to this document. 21.12.2016 - 15:48 | 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 Marine of the Collegamento-Autorità Competente Via della Capannaccia, 16 47890 San Marino Repubblica di San Marino Repubblica di San Marino In order to facilitate the exchange and to organise the consolidation on receipt, the competent authorty is also advised to send a scanned copy of that form to the following email address: Clo.sanmarino@pa.sm List of Non-Reporting Financial Institutions - Section VIII.B.1(C) of Annex I | Ministry of Finance-Tax Policy, Cooperation and Administration Strategy Department Zdenek.hrdlicka@mfcr.cz |

| MINITERS STATE: CZ 17. The term "Scalabed Account" means any of the plathwishy accounts: but was a substantiably similar characterists to any of the accounts described in subpringraphs (217)(a) to (1), and is defined in domestic but as an account that prevente to low risk of white year or construction of process as a provided by the account of the communication and for San Marino, is communicated to San Marino, is communicated t | China | Chile | Cayman Islands | Caribean Part of the Netherland | Canada | British Virgin Islands | Brazil | Bermuda | Barbados | Australia | Aruba | Argentina | Anguilla. | Albania | 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 cont is identified in a list published by that Member State or San Marino and notified to San Marin is Identified in a list published by that Member State or San Marino and notified to San Marin | The list of Excluded Accounts for the purpos | X The list of Excluded Accounts for the purpose | Our Member State has no account that is to | 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 to and, for Member States, is provided for in paragraph 7a of Article 8 of Ceropean Commission, provided that the status of such account as an E | MEMBER STATE: | Identification of the Member State |
|--|----------------------------------|-----------------------|--------------------|---------------------------------|--------|------------------------|--------|-----------|----------|-----------|--------|-----------|-----------|-------------|--|--|--|--|---|---------------|------------------------------------|
| on in the field of taxation and communicated to San Magreement. Section VIII of Annex I. It is the one published at the Official journal OJ C 362 of it is sent as an attachment to this document. It is sent as an attachment to the jurisdiction will provious pursuant to which that other jurisdiction will provious pr | Saint Vincent and the Grenadines | Saint Kitts and Nevis | Russian Federation | Norway | Niue | New Zealand | Nauru | Monserrat | Mauritus | Korea | Jersey | Japan | Israel | Isle of Man | pating Jurisdictions - Section VIII.D.5(c) term "Participating Jurisdiction" with regard to a Member State or San Marino means: other jurisdiction (i) with which the relevant Member State or San Marino, as the context requires, has an agreement in patified in a list published by that Member State or San Marino and notified to San Marino, respectively to the European Contified in a list published by that Member State or San Marino and notified to San Marino, respectively to the European Contified in a list published by that Member State or San Marino and notified to San Marino, respectively to the European Contified in a list published by that Member State or San Marino and notified to San Marino, respectively to the European Contified in a list published by that Member State or San Marino and notified to San Marino, respectively to the European Contified in a list published by that Member State or San Marino and notified to San Marino in the European Contified in a list published by that Member State or San Marino and notified to San Marino, respectively to the European Contified in a list published by that Member State or San Marino and notified to San Marino, respectively to the European Contified in a list published by that Member State or San Marino and notified to San Marino and Notified in a list published by that Member State or San Marino and notified to San Marino and Notified in a list published by that Member State or San Marino and notified to San Marino and Notified in a list published by that Member State or San Marino and Notified in a list published by that Member State or San Marino and Notified in a list published by the San Marino and Notified in a list published by the San Marino and Notified in a list published by the San Marino and Notified in a list published by the San Marino and Notified in a list published by the San Marino and Notified in a list published by the San Marino and Notified in a list published by the San Marino and Notified in a list published by the San Marino and Notifi | ses of subparagraph C.17(g) of Section VIII of Annex I of the EU-SM Agreemen | ses of subparagraph C.17(g) of Section VIII of Annex I of the EU-SM Agreemen | be treated as Excluded Account for the purposes of subparagraph C.17(g) of | following accounts: ing used to evade tax, has substantially similar characteristics to any of the a ph 7a of Article 8 of Council Directive 2011/16/EU on administrative cooperati such account as an Excluded Account does not frustrate the purposes of this J | CZ | |
| | | | | | | | | | | | | | | | n place pursuant to which that other jurisdiction will provide commission. | ent is sent as an attachment to this document. | ent is the one published at the Official journal OJ C 362 of 3 | of Section VIII of Annex I. | accounts described in subparagraphs C(17)(a) to (f), and is asson in the field of taxation and communicated to Son Mar s Agreement. | | |

| Colorabia |
|--|
| r beneficiory, if the beneficiary, if the beneficiary, if the san Marino shall co san Marino and the me manner. with San Marino with San Marino and Marino shall co an Marino and the Eu vr. |
| interest in a Group Cash Value Insurance Contract or Group Annuity Contract as a Fe Financial Account that is a member's interest in a Group Cash Value Insurance Co e Financial Account that is a member's interest in a Group Cash Value Insurance Co e Financial Account that is a member's interest in a Group Cash Value Insurance Co e Financial Commission shall transmit the communication from San Marino to all Insurance to the European Commission whether they have exercised the option propean Commission shall transmit the communication from San Marino to all Memore and Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the communication from San Marino to all Memore Commission shall transmit the Communication from San Marino to all Memore Communication shall transmit the Communication from San Marino to all Memore Communication shall transmit the Communication shall the Communication shall transmit the Communication shall transmit the Communication shall transmit th |

| EUSD AgreementsSanMarinoListofnotificationsprosinec - EU-San Marino agreement Page 4/4 | Our Member State has <u>not</u> exercised the option set forth in Section VIII.E.6 of Annex I for the purposes of the Agreement with San Marino | 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, Nember 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. X 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 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 | Notifications under the EU-San Marino Agreement on automatic exchange of financial account identification of the Member State MEMBER STATE: CZ. |
|---|---|---|--|---|
| 21.12.2016 - 15:48 Signature | an Marino | nstitutions to use as Documentary Evidence any classification in the Reporting Financial Institution's Yoll communicate to the European Commission whether they have exercised the option provided for in rino and the European Commission shall transmit the communication from San Marino to all Member larino | arino an Marino | xchange of financial account information |

| Identification of the Member State | |
|--|---|
| MEMBER STATE: | Q |
| COMPETENT AUTHORITY (BY DELEGATION): | |
| Name of signing authorised officer: | Ministry of Finance-Tax and Customs Policy Department Zdenzk Hrdlizka |
| Email: | Zdenek.hrdlička@mfcr.cz |
| Instructions | |
| As per the Agreement between the EU and Switzerland, the E | As per the Agreement between the EU and Switzerland, the EU Member States and Switzerland must provide each other with a set of natifications that will enable the correct functionian 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: | eir position vis-a-vis each topic. vi it, sign it and send it to the Swiss Authorities at: |
| Sate Secretaris Contentation Flandcal Matters Sir Christoph Schelling - Head of Tax Division Bundelgasse 3, CH-3003 Berne | |
| In order to facilitate the exchange and to organise the consol | In order to facilitate the exchange and to organise the consolidation on receipt, the competent authorty is also advised to send a scanned copy of that form to the following email address: |
| List of Non-Reporting Financial Institutions - Section VIII.B.1(C) of Annex (| C) of Annex 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 sill Institution, and, for Member States, is provided for in paragraph 7a of Article 8 of Council to the European Commission, provided that the status of such Entity as a Non-Reporting F. | The term "Non-Reporting Financial Institution" means any Financial Institution which is: 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 |
| X Our Member State has no Financial institution that is | 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 | |
| The list of Non-Reporting financial Institutions for the purposes of subparagraph B.1(c) of Section Vill of Note: If that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too. | 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 Jo 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 the one published at the Official jo 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. |
| | urposes of subparagraph B.1(c) of Section VIII of Annex I of the EU-CH Agreement is the one published at the Official jo Journal OJ C362 of 31 October 2015 urposes of subparagraph B.1(c) of Section VIII of Annex I of the EU-CH Agreement is sent as an attachment to this document. * 1(7a) of the Directive has to be re-submitted too. |
| | urposes of subparagraph B.1(c) of Section VIII of Annex I of the EU-CH Agreement is the one published at the Official jo Journal OJ C362 of 31 October 2015 urposes of subparagraph B.1(c) of Section VIII of Annex I of the EU-CH Agreement is sent as an attachment to this document. * [7a] of the Directive has to be re-submitted too. |

| Notification | Notifications under the EU-Switzerland Agreement on automatic exchange of financial account in | | formation |
|---|---|---|--|
| 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 to 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. | counts: voade tax, has substantially similar characteristics to any of t of Council Directive 2011/16/EU on administrative cooperati luded Account does not frustrate the purposes of this Agree | the accounts described in subparagraphs C(17)(a) to (f), and ion in the field of taxation and communicated to Switzerlanment. | is defined in domestic law as an Excluded Account and and for Switzerland, is communicated to the Europea |
| Our Member State has no account that is to be treated a | 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. | g) of Section VIII of Annex I. | |
| X The list of Excluded Accounts for the purposes of subparagraph C.17 | 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 as undated within the Official Journal OI C481 of 33 December 2016 | | C Journal OJ C362 of 31 October 2015, |
| *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) | * Note: if that option is selected, the list under Article 8(7a) of the Directive has to be re-submitted too. paining Jurisdictions - Section VIII.D.5(6) | ellette is selv es ell etter to the total territorie. | |
| 5. The term "Porticipating 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. | er State or Switzerland means: ate or Switzerland, as the context requires, has an agreemer ad and notified to Switzerland, respectively to the European | t in place pursuant to which that other jurisdiction will prov Commission. | ide the information specified in Section I, and (ii) whici |
| Our Member State's list of Participating Jurisdictions for the purposes of Section VIII.D.5(c) is the following: Albania | the purposes of Section VIII.D.5(c) is the following: | | * |
| Anguilla | Israel | | |
| Argentina | Japan | | |
| Aruba | Jersey | | |
| Barbados | Mauritius | | |
| Belize | Mexico | | |
| Bermuda | Montserrat | | |
| C. Cari | | | |

EUSDAgreements Switzerland List of notifications leden - EU-Switzerland agreement Page $2/10\,$

28.2.2017 • 15:13

| The second secon | and the second of the second o | especial files and set fills of the contraction of the contraction of the file of the contraction of the con | The country of the first of the second of th |
|--|--|--|--|
| MEMBER STATE: | CZ | | |
| | | | |
| Caribean 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 | | Control of the Contro |
| Ghana | South Africa | | |
| Greenland | Turks and Caicos Island | | |
| Guernsey | Uruguay | | |
| Iceland | | | |
| India | | | |
| ist of Options - Group Cash Value insurance Cont | List of Options - Group Cash Value insurance Contracts and Group Annuity Contracts - Section VII. B of Annex I | | |
| Member State or Switzerland shall have the optic account that is not a Reportable Account until the | n to allow Reporting Financial Institutions to treat a Financial Account date on which an amount is payable to the employee/certificate holder | 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 | īroup Annuity Cantract as a Financial তup Cash Value Insurance Contract or |
| Before the entry into force of the Amending Protocol sign provided for in this paragraph. The European Commissic Member States. All further changes to the exercise of th | Before the entry into force of the Amending Protocol signed on 27 May 2015, Member States shall communicate to Switzerland and Switzerland provided for in this paragraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland Member States to Switzerland shall be communicated in the same manner. | Before the entry inclodes 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. | hether they have exercised the option the communication from Switzerland |
| X Our Member State has exercised the option | Our Member State has exercised the option set forth in Section VII.B of Annex I for the purposes of the Agreement with Switzerland | nt with Switzerland | |
| Our Member State has not exercised the op | 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 | ement with Switzerland | |
| | | | |
| | | | |
| | | | |
| | | | |

 $\label{eq:energy} EUSDA greements Switzerland List of notifications leden - EU-Switzerland agreement Page 3/10$

| Use Colonica Option on Definition of Calatics Entity of Entity and Annex I for the purposes of the Agreement with Switzerland Use Colonical Definition of Calatics Entity of 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 water and value in measurement Entity of the Agreement with subgroups that the other Entity of Entity as a "Related Entity" of another Entity of the Defining an Entity as a "Related Entity" of another Entity of the Entity of the two Entities are under common controls the other Entity of the two Entities are under common than 50 % of the two Entities are under common more and the Entity of the Entity of the Entity of Switzerland and the European Commission whether they have exercised the option by a Member State or Switzerland Switzerland Switzerland and the European Commission whether they have exercised the option and Entity. [X] 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 [X] 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 [X] 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 [X] 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 [X] 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 [X] Our Member State has not exercised the option set forth in Section VIII.E.4 of Annex I for the purpose | 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 purp on 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 contuin Investment Entities described in subparagraph (AGIG), are under common management, and such management Julfils the due diligence obligation 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 comm this subparagraph. The European Commission may coordinate the transmission of the communication from Member States to Switzerland and the States. All further changes to the exercise of that option by a Member State or Switzerland shall be communicated in the same manner. X 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 out the Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement with Switzerland III. It is not the purpose of the Agreement III |
|--|--|
| not is a fannex I for the purposes of the Agreement with Switzerland Tentity 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 rentity 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 gement, and such management fulfils the due diligence obligations of such investment Entities. For this purpose, control includes direct or indirect ownership of the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member switzerland shall be communicated in the same manner. If Annex I for the purposes of the Agreement with Switzerland 28.2.2017 - 15: | An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity on Entity. A Member State or Switzerland shall have the option of defining an Entity as Investment Entities described in subparagraph A(6)(b), are under common manageme 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 sho this subparagraph. The European Commission may coordinate the transmission of the States. All further changes to the exercise of that option by a Member State or Switzer. X Our Member State has exercised the option set forth in Section VIII.E.4 of Anne Our Member State has not exercised the option set forth in Section VIII.E.4 of Anne |
| nat I for the purposes of the Agreement with Switzerland Finity 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 rentity 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 agement, and such management fulfils the due diligence obligations of such investment Entities. For this purpose, control includes direct or indirect ownership of the communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in the strain of the same manner. So the communication from Member States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member switzerland shall be communicated in the same manner. Annex I for the purposes of the Agreement with Switzerland | An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity on Entity. A Member State or Switzerland shall have the option of defining an Entity as Investment Entities described in subparagraph A(6 16), are under common manageme 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 sho this subparagraph. The European Commission may coordinate the transmission of the States. All further changes to the exercise of that option by a Member State or Switzer. X Our Member State has exercised the option set forth in Section VIII.E.4 of Anne Our Member State has not exercised the option set forth in Section VIII.E.4 of Anne |
| nat I for the purposes of the Agreement with Switzerland Finity 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 rentity 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 gement, and such management fulfils the due diligence obligations of such investment Entities. For this purpose, control includes direct or indirect ownership of the communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in the some manner. I fannex I for the purposes of the Agreement with Switzerland Fannex I for the purposes of the Agreement with Switzerland | An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity on Entity. A Member State or Switzerland shall have the option of defining an Entity as Investment Entities described in subparagraph A(6)[b], are under common manageme 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 sho this subparagraph. The European Commission may coordinate the transmission of the States. All further changes to the exercise of that option by a Member State or Switzer. X Our Member State has exercised the option set forth in Section VIII.E.4 of Anne Our Member State has not exercised the option set forth in Section VIII.E.4 of Anne |
| nat I for the purposes of the Agreement with Switzerland Fight Switzerland I for the purposes of the Agreement with Switzerland Switzerland I for 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 thity 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 agement, and such management fulfils the due diligence obligations of such investment Entities. For this purpose, control includes direct or indirect ownership of the communicate to Switzerland and Switzerland shall communicate to the European Commission whether they have exercised the option provided for in of the communication from Member Switzerland and the European Commission shall transmit the communication from Switzerland to all Member switzerland shall be communicated in the same manner. E.A of Annex I for the purposes of the Agreement with Switzerland E.A of Annex I for the purposes of the Agreement with Switzerland | An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity an Entity. A Member State or Switzerland shall have the option of defining an Entity an Entity. A Member State or Switzerland shall have the option of defining an Entity and Investment Entities described in subparagraph A(6/b), are under common manageme 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 sho this subparagraph. The European Commission may coordinate the transmission of the States. All further changes to the exercise of that option by a Member State or Switzer. X Our Member State has exercised the option set forth in Section VIII.E.4 of Anne |
| nex I for the purposes of the Agreement with Switzerland Tentity 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 nity 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 under common control; or (c) the two Entities are under common control; or (c) the two Entities are germent, and such management fulfils the due diligence obligations of such investment Entities. For this purpose, control includes direct or indirect ownership or germent, and such management fulfils the due two Entities are under communication from Nember States to Switzerland and the European Commission shall transmit the communication from Switzerland to all Member switzerland shall be communicated in the same manner. | An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity an Entity. A Member State or Switzerland shall have the option of defining an Entity an Entity. A Member State or Switzerland shall have the option of defining an Entity and Investment Entities described in subparagraph A(6)(b), are under common manageme 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 sha this subparagraph. The European Commission may coordinate the transmission of the States. All further changes to the exercise of that option by a Member State or Switzen. X Our Member State has exercised the option set forth in Section VIII.E.4 of Anne |
| next is a suppose of the Agreement with Switzerland of Annex I for the purposes of the Agreement with Switzerland of the vote and value in rentity 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 rentity 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 agement, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownership of agement, and such management fulfils the due diligence obligations of such Investment Entities. For this purpose, control includes direct or indirect ownership of agement, and such management fulfils the due to entity of the communication from Member States to Switzerland shall communicate to the European Commission shall transmit the communication from Switzerland to all Member witzerland shall be communicated in the same manner. | An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity on Entity. A Member State or Switzerland shall have the option of defining an Entity as Investment Entities described in subparragraph A(6 16), are under common manageme more than 50 % of the vate and value in an Entity. Before the entry into force of the Amending Protocol 27 May 2015, Member States sho this subparragraph. The European Commission may coordinate the transmission of the States. All further changes to the exercise of that option by a Member State or Switzer. |
| 2.9 of Annex I for the purposes of the Agreement with Switzerland The purpose of the Agreement with Switzerland The purpose of the purpose of the Agreement with Switzerland The purpose control includes direct or indirect ownership of more than 50 % of the vote and value in the two Entities are under common control; or (c) the two Entities ar | An Entity is a "Related Entity" of another Entity if either Entity controls the other Entity an Entity. A Member State or Switzerland shall have the option of defining an Entity an Investment Entities described in subparragraph A(6)(b), are under common manageme more than 50 % of the vate and value in an Entity. |
| 9 of Annex I for the purposes of the Agreement with Switzerland | |
| .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 |
| | 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 |
| if Annex I for the purposes of the Agreement with Switzerland | X 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 |
| 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 to Switzerland shall be communicated in the same manner. | provided for in this point. The European Commission may coordinate the transmission of the communication from Member States to Switzer Member States to Switzer Member States and International States for Switzer Member States and International States of the same manner. |
| 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 | Before the entry into force of the Amending Protocol signed on 27 May 2015, Memb |
| | 9. The term "Preexisting Account" means:[] (h) a Marahar Crobs of Sultradical shall have the postion of extradical the term "Preexisting Account" means the postion of extradical the state of the s |
| C.9 of Annex I | List of Options - Option on New Accounts of existing customers - Section VIII.C.9 of Annex I |
| | |
| CZ | MEMBER STATE: |
| | Identification of the Member State |

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 MEMBER STATE: 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 Notifications under the EU-Switzerland Agreement on automatic exchange of financial account information B 28.2.2017 - 15:13

EUSDAgreementsSwitzerlandList of notificationsleden - EU-Switzerland agreement Page 5/10 7

Informace pro příjemce výnosu daně z hazardních her

S účinností od 1. 1. 2017 zavádí zákon č. 187/2016 Sb., o dani z hazardních her, ve znění pozdějších předpisů (dále jen "zákon o DHH") daň z hazardních her, která nahrazuje odvod z loterií a jiných podobných her. Předmětem daně z hazardních her je provozování hazardní hry na území České republiky pro účastníky hazardní hry. Poplatníkem daně z hazardních her je provozovatel hazardní hry, a to jak ten, který je držitelem základního povolení nebo který ohlásil hazardní hru, tak ten, který hazardní hru provozuje nelegálně. Správu daně vykonávají místně příslušné finanční úřady včetně Specializovaného finančního úřadu.

Bližší informace k dani z hazardních her jsou k dispozici na stránkách Finanční správy ČR http://www.financnisprava.cz/cs/dane-a-pojistne/dane/dan-z-hazardnich-her

Rozpočtové určení daně a princip přerozdělování celostátního hrubého výnosu daně z hazardních her mezi příjmy státního rozpočtu a příjmy rozpočtů obcí jsou zakotveny v § 7 zákona o DHH.

Daň z hazardních her je z důvodu dvojího rozpočtového určení tvořena dvěma dílčími daněmi:

- Daň z hazardních her vyjma daně z technických her
- Daň z technických her

Dle zákona o DHH jsou obce příjemci části celostátního hrubého výnosu obou dílčích daní z hazardních her. Do rozpočtů obcí budou prostředky převáděny pouze Specializovaným finančním úřadem, a to za každou dílčí daň zvlášť ze dvou následujících samostatných bankovních účtů:

| Daň | Podíl obcí | Název bankovního účtu | Číslo účtu SFÚ |
|--|--------------------------------|--|--------------------|
| Daň z hazardních her vyjma daně z technických her | | Převod daně z hazard. her do ROB (§ 7 odst. 4 b) | 9814-77620021/0710 |
| Daň z technických her | 65 % obcím dle čtvrt. koef. | Převod daně z hazard. her do ROB (§ 7 odst. 1 b) | 9822-77620021/0710 |

Vysvětlivky:

ROB = rozpočty obcí

SFÚ = Specializovaný finanční úřad

a) Převod daně z hazardních her dle § 7 odst. 4 b) zákona o DHH do rozpočtů obcí

Převody jednotlivých nároků všech obcí České republiky na **30 % celostátním hrubém výnosu** dle § 7 odst. 4 b) zákona o DHH bude provádět Specializovaný finanční úřad z bankovního účtu **9814-77620021/0710**.

Procento, kterým se jednotlivé obce podílejí na části celostátního hrubého výnosu daně z hazardních her, se určí obdobně jako procento, kterým se obce podílejí na procentní části celostátního hrubého výnosu daně z příjmů právnických osob, přičemž se postupuje podle prováděcí vyhlášky k zákonu č. 243/2000 Sb., o rozpočtovém určení daní, ve znění pozdějších předpisů.

b) Převod daně z hazardních her dle § 7 odst. 1 b) zákona o DHH do rozpočtů obcí

Převody jednotlivých nároků obcí České republiky na 65 % celostátním hrubém výnosu dle § 7 odst. 1 b) zákona o DHH bude provádět Specializovaný finanční úřad z bankovního účtu 9822-77620021/0710.

Procento, kterým se jednotlivé obce podílejí v daném zdaňovacím období na části celostátního hrubého výnosu daně z technických her, se určí v závislosti na poměru součtu herních pozic jednotlivých povolených koncových zařízení na území dané obce k prvnímu dni bezprostředně předcházejícího zdaňovacího období k celkovému součtu herních pozic jednotlivých povolených koncových zařízení, které jsou povoleny k prvnímu dni bezprostředně předcházejícího zdaňovacího období. Nárok podílu na celostátním hrubém výnosu daně z technických her náleží tedy pouze těm obcím, které se na tomto výnosu podílejí.

Ministerstvo financí **zveřejní čtyřikrát ročně** (podle stavu povolených herních pozic k 1. lednu, 1. dubnu, 1. červenci, 1. říjnu kalendářního roku) **podíl jednotlivých obcí** vyjádřený v procentech na své úřední desce a způsobem umožňujícím dálkový přístup nejpozději **měsíc před začátkem zdaňovacího období** (kalendářního čtvrtletí). Viz stránky Ministerstva financí ČR:

http://www.mfcr.cz/cs/soukromy-sektor/hazardni-hry/prehledy-a-statistiky/koeficienty-obci

Převody nároků na obou dílčích daních **do rozpočtů obcí bude Specializovaný finanční úřad realizovat** v souladu s § 6 zákona č. 243/2000 Sb., o rozpočtovém určení daní, ve znění pozdějších předpisů, **nejméně jedenkrát měsíčně**.

Ing. Božena Vodičková ředitel Odboru evidence daní Generální finanční ředitelství

Vydavatel: Ministerstvo financí, Letenská 15, 118 10 Praha 1 – Malá Strana, IČ: 00006947

Redakce: Eva Lepšíková, tel.: 257 044 241, e-mail: eva.lepsikova@mfcr.cz

ISSN 2464-5540

Evid. č. MK ČR: E 18632