

AGREEMENT BETWEEN
THE GOVERNMENT OF THE CZECH REPUBLIC
AND THE GOVERNMENT OF THE PRINCIPALITY
OF ANDORRA ON THE EXCHANGE OF
INFORMATION ON TAX MATTERS

The Government of the Czech Republic and the Government of the Principality of Andorra, desiring to facilitate the exchange of information with respect to taxes have agreed as follows:

Article 1
Object and Scope of the Agreement

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2
Jurisdiction

A Requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

Article 3
Taxes Covered

1. The taxes which are the subject of this Agreement are:
 - a) in the Czech Republic:
 - taxes of every kind and description,
 - b) in the Principality of Andorra
 - taxes of every kind and description.
2. This Agreement shall also apply to any identical taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes. This Agreement shall also apply to any substantially similar taxes imposed

