

Czech Republic Publishes Announcement on Suspension of Tax Treaty with Russia

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On 29 September 2023, the Czech Republic gazetted the text of the Announcement of the Ministry of Foreign Affairs concerning the suspension by Russia of the [Czech Republic - Russia Income and Capital Tax Treaty \(1995\)](#), as amended by the 2007 protocol, in the Collection of International Treaties No. 36/2023. According to the Announcement, the suspension has been in effect from 11 August 2023 (the date of receipt of the Russian diplomatic note concerned by the Czech side). However, the Czech Republic stopped applying the provisions concerned from 29 September 2023, i.e. from the date when the Announcement was published.

While the treaty will continue to hold validity, the suspension impacts its practical application. The suspension also affects the application of [article 23](#) (Elimination of double taxation) and [article 25](#) (Mutual agreement procedure) that are not expressly mentioned as being suspended.

For previous reporting, see [Russia Temporarily Suspends Certain Provisions of 38 Tax Treaties with 'Unfriendly' States \(8 August 2023\)](#). Further developments will be reported as they occur.