

捷克税收居民身份认定规则

一、个人

根据所得税法（Income Tax Act）中的一般规则，如果个人居所(place of residence)位于捷克境内或一年内在捷克境内居住超过 183 天，则视为捷克税收居民。

根据上述条款，“居所”是指个人永久的家，其有意愿永久居住的地址。

个人仅以学习或治疗为目的在捷克居住的，即使其在一年内停留超过 183 天，仍视为非居民。

上述规定受双边税收协定的规定影响，捷克与其他国家或地区间的税收协定第四条规定了税收居民的定义。

相关税法规定：

所得税法案 - 第 2 章第 2、3 条

双边税收协定相关 - 第 4 条

二、实体

根据所得税法中的一般规则，如果实体的所在地或实际管理机构位于捷克，则视为税收居民实体。

上述规定受双边税收协定的规定影响，捷克与其他国家或地区间的税收协定第四条规定了税收居民的定义。

相关税法规定：

所得税法案 - 第 17 章第 3、4 条

双边税收协定相关 - 第 4 条

三、不视为税收居民的实体

根据捷克的法律，某些法律安排比如有限合伙企业或一般合伙企业（即税收透明体）不视为税收居民。

四、联系方式

捷克主管部门：

General Financial Directorate

Direct Taxes International Cooperation Unit

Direct Taxes Department

Lazarská 15/7, 117 22 Prague 1

Czech

联系电话：+420 296 851 111

捷克纳税人识别号编码规则

一、纳税人识别号介绍

捷克使用类似纳税人识别号（TIN）的“个人识别码”（Personal Number）识别其纳税人，该号码载于官方颁发的身份证明文件上。

个人识别码有两类：对于出生于 1954 年 1 月 1 日之前的个人，其个人识别码由 9 位数字组成，在此之后出生的个人的识别码均为 10 位数。


二、纳税人识别号编码规则

示例	编码规则	注释
999999/999	9 位数字	此处的“/”符号在输入电脑时无需输入
999999/9999	10 位数字	

三、如何找到纳税人识别号


身份证

5.1.2. Issued after 1/1/2005 (valid until the date stated on ID)




Personal number (TIN)


5.1.3. Issued after 1/1/2012 (valid until the date stated on ID)



Personal number (TIN)



Personal number (TIN)




Personal number (TIN)

护照


5.2. Passports

5.2.1. Issued from 1/7/2000 to 15/3/2005 (valid for 10 years and 5 years for persons younger than 15)




Personal number (TIN)

5.2.2. Issued from 16/3/2005 to 31/8/2006 (valid for 10 years and 5 years for persons younger than 15)



Personal number (TIN)

5.2.3. Issued after 1/9/2006, valid for 10 years (5 years for persons younger than 15)



Personal number (TIN)

四、国内网站信息

更多信息可参见以下链接:

https://ec.europa.eu/taxation_customs/tin/tinByCountry.html

五、联系方式

无

资料来源：

捷克税收居民身份认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Czech-Republic-Tax-Residency.pdf>

捷克纳税人识别号编码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/CZ-TIN.pdf>

The Czech Republic – Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

General rules are stated in the Income Tax Act where it is stated that individual is a tax resident in the Czech Republic if its place of residence is the Czech Republic or reside on the territory of the Czech Republic more than 183 days in the calendar year.

According to this law is place of residence for individual a place where has individual a permanent home under circumstances from which it can be infer his intent to permanently stay at this address.

If someone staying on the territory of the Czech Republic for the purpose of study or treatment only is a tax non-resident, even if will be here more than 183 days in the calendar year.

These general rules are influenced by the wording of Double Tax Treaties where tax residency is regulated in article 4 of relevant tax treaty between the Czech Republic and other state.

Relevant tax provisions:

Section 2 article 2 and 3 – Income Tax Act

Article 4 – Double Tax Treaties

Section II – Criteria for Entities to be considered a tax resident

General rules are stated in the Income Tax Act where it is stated that entity is a tax resident in the Czech Republic if its seat or place of effective management is in the Czech Republic.

These general rules are influenced by the wording of Double Tax Treaties where tax residency is regulated in article 4 of relevant tax treaty between the Czech Republic and other state.

Relevant tax provisions:

Section 17 article 3 and 4 – Income Tax Act

Article 4 – Double Tax Treaties

Section III – Entity types that are as a rule not considered tax residents

The Czech tax law do not attribute tax residency to certain legal arrangements such as limited partnership or general partnership (transparent entities).

Section IV – Contact point for further information

The Czech competent authority:

General Financial Directorate
Direct Taxes International Cooperation Unit
Direct Taxes Department
Lazarská 15/7, 117 22 Prague 1
Czech Republic
Tel.: +420 296 851 111

The Czech Republic - Information on Tax Identification Numbers

Section I – TIN Description

Czech Republic uses TIN-like numbers (Personal Number) for identifying its taxpayers. TIN-like numbers are reported on official documents of identification as “personal number”.

We have two possibilities of personal number – for individuals with birthday before 01.01.1954 (9 digits) and since this date (10 digits).

Section II – TIN Structure

Format	Explanation	Comment	
999999/999	9 digits	For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.	
999999/9999	10 digits	For the purpose of IT processing, the TIN should be written as a single block, without any slash sign.	

Section III –Where to find TINs?

Identity card

5.1.2. Issued after 1/1/2005 (valid until the date stated on ID)



Personal number (TIN)

5.1.3. Issued after 1/1/2012 (valid until the date stated on ID)



Personal number (TIN)



Personal number (TIN)

