

List of valid and effective Double Tax Treaties

	Contracting State	Date of entry into force	Collection of Laws No.	MLiⁱ) Coll. of Laws No.
1.	Albania	01.04.2024	17/2024	-
2.	Armenia	01.02.2017	6/2017	-
3.	Australia	22.12.1999	157/2000	408/2018
4.	Austria	12.02.1979	48/1979	410/2018
5.	Azerbaijan	01.04.2024	24/2024	-
6.	Belarus	05.07.2000	112/2001	-
7.	Belgium	13.06.2000	92/2007	487/2019
8.	Bosnia and Herzegovina	17.04.1983	99/1983	327/2020
9.	Brazil	14.11.1990	200/1991	-
10.	Bulgaria	02.05.2001	287/2001	372/2022
11.	Canada	18.12.2001	96/2007	482/2019
12.	China ⁱⁱ	23.12.1987	41/1988	373/2022
13.	Croatia	14.11.1996	220/1997	449/2021
14.	Cyprus	30.12.1980	30/1981	81/2020
15.	Czech Republic	14.07.2003	238/2003	230/2020
16.	Denmark	27.12.1982	53/1983	481/2019
17.	Estonia	29.03.2006	383/2006	499/2021
18.	Ethiopia	26.02.2018	123/2018	-
19.	Finland	06.05.2000	207/2001	373/2022
20.	France	25.01.1975	73/1975	405/2018 Correction – 254/2019
21.	Georgia	29.07.2012	201/2012	256/2019
22.	Germany	17.11.1983	18/1984	262/2024
23.	Greece	23.05.1989	98/1989	448/2021
24.	Hungary	21.12.1995	80/1996	450/2021
25.	Iceland	19.06.2003	225/2003	483/2019

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26.	India	13.03.1987	77/1987	484/2019
27.	Indonesia	30.01.2001	12/2002	11/2021
28.	Iran	01.05.2018	122/2018	-
29.	Ireland	30.12.1999	365/2000	257/2019
30.	Israel	23.05.2000	327/2000	414/2018
31.	Italy	26.06.1984	17/1985	-
32.	Japan	25.11.1978	46/1979	406/2018
33.	Kazakhstan	28.07.2008	257/2008	239/2020
34.	Kuwait	15.04.2014	93/2014	-
35.	Korea	08.07.2003	244/2003	231/2020
36.	Kyrgyzstan	01.03.2025	12/2025	-
37.	Latvia	12.06.2000	317/2000	489/2019
38.	Libya	21.06.2010	258/2010	-
39.	Lithuania	16.12.2002	756/2002	407/2018
40.	Luxembourg	30.12.1992	227/1993	485/2019
41.	Malaysia	11.04.2016	211/2016	451/2021
42.	Malta	20.08.2000	318/2000	258/2019
43.	Mexico	28.09.2007	429/2007	512/2023
44.	Moldova	17.09.2006	514/2006	-
45.	Montenegro	15.10.2001	269/2002	-
46.	Netherlands	05.11.1974	138/1974 199/1997 – PTA* 450/2010 - PTA*	486/2019
47.	New Zealand	01.11.2024	243/2024	-
48.	Nigeria	02.12.1990	339/1991	-
49.	North Macedonia	27.04.2010	153/2010	-
50.	Norway	28.12.1979	35/1980	-
51.	Oman	15.11.2021	548/2021	-
52.	Poland	21.12.1995	95/1996	409/2018

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			212/2014 - PTA*	
53.	Portugal	02.11.2004	11/2005	98/2020
54.	Romania	29.12.1995	105/1996	104/2023
55.	Russia	01.05.1997	31/1998	238/2020
56.	Saudi Arabia	01.08.2024	139/2024	-
57.	Serbia	15.10.2001	269/2002	413/2018
58.	Singapore	12.06.2006	381/2006	259/2019
59.	Slovenia	11.07.2004	386/2004	411/2018
60.	South Africa	30.06.1999	39/2001	513/2022
61.	Spain	05.06.1981	23/1982	238/2022
62.	Sri Lanka	19.06.1979	132/1979	-
63.	Sweden	08.10.1980	9/1981	-
64.	Switzerland	23.12.1997	127/1998 224/2012 – PTA*	-
65.	Syria	27.02.2010	35/2010	-
66.	Taiwan	24.09.2011	Financial Bulletin 9/2011 announcement No. 31	-
67.	Tunisia	25.10.1991	419/1992	511/2023
68.	Turkey	02.12.1999	90/2000	-
69.	Turkmenistan	26.06.1998	100/1999	-
70.	Ukraine	22.11.1996	173/1997	488/2019
71.	United Arab Emirates	01.04.2017	58/2017	-
72.	United Kingdom ⁱⁱⁱ	20.12.1991	89/1992 420/2023 - Correction	412/2018
73.	USA	30.12.1993	74/1994	-
74.	Uzbekistan	17.10.2003	444/2003	-
75.	Vietnam	29.07.2009	296/2009	510/2023

i) The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (hereinafter "MLI"), published in the Coll. of Laws under no. 339/2018 in the form of Communication of the Ministry of Foreign and European Affairs of the Slovak Republic, modifies double tax treaty concluded between the Slovak Republic and relevant state. It is effective as of 01 January 2019 for the Slovak Republic. For more information about the MLI, please visit the following website: <https://www.finance.gov.sk/sk/dane-cla-uctovnictvo/priame-dane/dane-z-prijmu/zmluvy-zamedzeni-dvojiteho-zdanenia/multilateralny-nastroj/multilateralny-nastroj-2.html>

ii) According to the Notification No. 15851/2001-75 published in the Financial Bulletin No. 17/2001 on the application of the Agreement between the Government of the Czechoslovak Socialist Republic and the Government of the People's Republic of China on the avoidance of double taxation and prevention of fiscal evasion with respect to taxes on income No. 41/1998 Coll., the Agreement shall not apply to the territory of Hong Kong, Macao and Taiwan; the Agreement shall apply only to the "mainland China".

iii) Notification No. 12057/1997-651 published in the Financial Bulletin No. 7/1997 on the application of the Convention between the Government of the Czech and Slovak Federal Republic and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation with respect to taxes on income and capital gains No. 89/1992 Coll., clarifies the territorial scope of the Convention as follows : According to the letter a) point 1 of Article 3 of the Convention, the term "United Kingdom" means the Great Britain and Northern Ireland , including any area outside the territorial waters of the United Kingdom . The term Great Britain refers to England, Wales and Scotland. The term United Kingdom does not apply to offshore islands and dependencies (e.g. Isle of Man, the Channel Islands, Gibraltar, the British Virgin Islands etc.). The legislation in the area of finance, economy and trade on these off-shore islands and dependencies differs from the legislation of Great Britain. In these territories, neither legal norms of the European Union transposed into UK law, nor the UK convention for the avoidance of double taxation apply.

Explanatory note:

* Protocol to the Agreement