

**List of cooperative jurisdictions in accordance with letter x) of article 2 of Act No. 595/2003
Income Tax Act**

Valid from 1 January 2021

According to letter x) of Article 2 of the Income Tax Act No. 595/2003 C.L. as amended, the Ministry of Finance of the Slovak Republic publishes the list of the states which have concluded with the Slovak Republic an international convention on the avoidance of double taxation, an international agreement on exchange of information on tax matters, and states which are parties to the multilateral convention containing provisions on exchange of information on tax matters. The following states are excluded from the list:

- that are included in the list of the European Union of non-cooperative jurisdictions for tax purposes, published in the Official Journal of the European Union on 01 January of the calendar year¹⁾, or
- that do not apply corporate income tax, or
- that apply a zero corporate income tax rate.

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
1.	Albania	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
2.	Andorra	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
3.	Antigua and Barbuda	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020
4.	Argentina	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
5.	Armenia	Double Tax Convention	6/2017	01.01.2018
6.	Aruba	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015

¹⁾ When creating the list of cooperative jurisdictions for 2021, the EU list of non-cooperative jurisdictions for tax purposes published in the Official Journal of the EU on 07 October 2020 under the number C 331/3 was used (Annex I):

[https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52020XG1007\(01\)&from=SK](https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:52020XG1007(01)&from=SK) and in assessing the non-application of corporate income tax or application of a zero corporate income tax rate, the relevant statistics of the OECD and the analogy with corporate income tax applied in the Slovak Republic are taken into account: <https://stats.oecd.org/Index.aspx?QueryId=78166#>

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
7.	Australia	Double Tax Convention	157/2000	01.01.2000
8.	Austria	Double Tax Convention	48/1979	01.01.1980
9.	Azerbaijan	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2016
10.	Belarus	Double Tax Convention	112/2001	01.01.2001
11.	Belgium	Double Tax Convention	354/2002 a 92/2007	01.01.2001
12.	Belize	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
13.	Bosnia and Herzegovina	Double Tax Convention	99/1983	01.01.1984
14.	Brazil	Double Tax Convention	200/1991	01.01.1991
15.	Brunei Darussalam	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020
16.	Bulgaria	Double Tax Convention	287/2001	01.01.2002
17.	Cameroun	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2016
18.	Canada	Double Tax Convention	369/2002 96/2007	01.01.2002
19.	Cabo Verde	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2021
20.	Colombia	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
21.	Cook Islands	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2018

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
22.	Costa Rica	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
23.	Croatia	Double Tax Convention	220/1997	01.01.1997
24.	Curacao	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
25.	Cyprus	Double Tax Convention	30/1981	01.01.1981
26.	Czech Republic	Double Tax Convention	238/2003	01.01.2004
27.	Chile	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
28.	China ⁱ⁾	Double Tax Convention	41/1988	01.01.1988
29.	Denmark	Double Tax Convention	53/1983	01.01.1983
30.	Dominica	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020
31.	Dominican Republic	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020
32.	Ecuador	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020
33.	El Salvador	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020
34.	Estonia	Double Tax Convention	383/2006	01.01.2007
35.	Ethiopia	Double Tax Convention	123/2018	01.01.2019
36.	Faroe Islands	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
37.	Finland	Double Tax Convention	207/2001	01.01.2001
38.	France ⁱⁱ⁾	Double Tax Convention	73/1975	25.01.1975
39.	Georgia	Double Tax Convention	201/2012	01.01.2012
40.	Germany	Double Tax Convention	18/1984	01.01.1984

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
41.	Ghana	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
42.	Gibraltar	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
43.	Greece	Double Tax Convention	98/1989	01.01.1990
44.	Greenland	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
45.	Grenada	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2019
46.	Guatemala	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2018
47.	Hong Kong	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2019
48.	Hungary	Double Tax Convention	80/1996	01.01.1996
49.	Iceland	Double Tax Convention	225/2003	01.01.2004
50.	India	Double Tax Convention	77/1987	01.01.1985
51.	Indonesia	Double Tax Convention	12/2002	01.01.2002
52.	Iran	Double Tax Convention	122/2018	01.01.2019
53.	Ireland	Double Tax Convention	365/2000	01.01.2000
54.	Israel	Double Tax Convention	327/2000	01.01.2001
55.	Italy	Double Tax Convention	17/1985	01.01.1985
56.	Jamaica	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020
57.	Japan	Double Tax Convention	46/1979	01.01.1979
58.	Kazakhstan	Double Tax Convention	257/2008	01.01.2009
59.	Kenya	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2021
60.	Korea	Double Tax Convention	244/2003	08.07.2003

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
61.	Kuwait	Double Tax Convention	93/2014	01.01.2015
62.	Latvia	Double Tax Convention	317/2000	01.01.2001
63.	Lebanon	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2018
64.	Libya	Double Tax Convention	258/2010	01.01.2011
65.	Liechtenstein	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
66.	Lithuania	Double Tax Convention	756/2002	01.01.2003
67.	Luxemburg	Double Tax Convention	227/1993	01.01.1993
68.	Macao	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2019
69.	Malaysia	Double Tax Convention	211/2016	01.01.2017
70.	Malta	Double Tax Convention	318/2000	01.01.2001
71.	Marshall Islands	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2018
72.	Mauritius	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2016
73.	Mexico	Double Tax Convention	429/2007	01.01.2008
74.	Moldavia	Double Tax Convention	514/2006	01.01.2007
75.	Monaco	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2018
76.	Mongolia	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2021
77.	Montenegro	Double Tax Convention	269/2002	01.01.2002
78.	Montserrat	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
79.	Morocco	Convention on Mutual Administrative Assistance	461/2013	01.01.2020

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
		in Tax Matters		
80.	Nauru	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
81.	Nederland	Double Tax Convention	138/1974 199/1997 – amending protocol 450/2010 - amending protocol	01.01.1972
82.	New Zealand	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
83.	Nigeria	Double Tax Convention	339/1991	01.01.1991
84.	Niue	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
85.	North Macedonia	Double Tax Convention	153/2010	01.01.2011
86.	Norway	Double Tax Convention	35/1980	01.01.1980
87.	Oman	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2021
88.	Pakistan	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2018
89.	Peru	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2019
90.	Poland	Double Tax Convention	95/1996 212/2014 – amending protocol	01.01.1996
91.	Portugal	Double Tax Convention	11/2005	01.01.2005
92.	Qatar	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2020

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
93.	Romania	Double Tax Convention	105/1996	01.01.1996
94.	Russian Federation	Double Tax Convention	31/1998	01.01.1998
95.	San Marino	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2016
96.	Saudi Arabia	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
97.	Senegal	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
98.	Serbia	Double Tax Convention	269/2002	01.01.2002
99.	Slovenia	Double Tax Convention	386/2004	01.01.2005
100.	Singapore	Double Tax Convention	381/2006	01.01.2007
101.	South Africa	Double Tax Convention	39/2001	01.09.1999
102.	Sri Lanka	Double Tax Convention	132/1979	01.01.1979
103.	St. Kitts and Nevis	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
104.	St. Lucia	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2018
105.	St. Martin	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2015
106.	St. Vincent and the Grenadines	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
107.	Spain	Double Tax Convention	23/1982	01.01.1982
108.	Switzerland	Double Tax Convention	127/1998 224/2012 – amending protocol	01.01.1998
109.	Sweden	Double Tax Convention	9/1981	01.01.1981
110.	Syria	Double Tax Convention	35/2010	01.01.2011

	Contracting State	Type of Contract	Collection of Laws No.	Date of entry into effectiveness
111.	Taiwan	Double Tax Convention	FS 9/2011 note. No. 31	01.01.2012
112.	The USA	Double Tax Convention	74/1994	01.01.1993
113.	Tunisia	Double Tax Convention	419/1992	01.01.1992
114.	Turkey	Double Tax Convention	90/2000	01.01.2000
115.	Turkmenistan	Double Tax Convention	100/1999	01.01.1999
116.	Uganda	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
117.	Ukraine	Double Tax Convention	173/1997	01.01.1997
118.	United Kingdom of Great Britain and Northern Ireland ⁱⁱⁱ⁾	Double Tax Convention	89/1992	01.01.1992
119.	Uruguay	Convention on Mutual Administrative Assistance in Tax Matters	461/2013	01.01.2017
120.	Uzbekistan	Double Tax Convention	444/2003	01.01.2004
121.	Vietnam	Double Tax Convention	296/2009	01.01.2010

ⁱ⁾ 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".

ⁱⁱ⁾ With respect to the territorial extension of the Convention by France to New Caledonia, effective as of 01 January 2019.

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.