



## General Financial Directorate

Lazarska 15/7, 117 22 Prague 1, Czech Republic

### Methodology and Performance of Taxes Section

Ref. No: 10735/21/7100-40112-803723

## Information GDF related to the electronic version of the certification of tax-payer's residence

Based on the application of the tax-payer, the Tax administration of the Czech Republic ("Finanční správa České republiky") issues the Certificate of the tax-payer's residence (hereinafter also "Certificate") according to Double Tax Treaty both electronically and in paper version on the form.

Certificate of the tax-payer's residence on the form of the Ministry of Finance of the Czech Republic No. 25 5232 may be issued by the competent local Tax Administrator upon request of the tax-payer in electronic version with an electronic signature.

An electronically issued document is signed by a qualified electronic signature in accordance with Regulation (EU) No. 910/2014 of the European Parliament and of the Council on electronic identification and trust services for electronic transactions in the internal market and repealing Directive 1999/93/EC [so-called standard eIDAS (hereinafter "EU Regulation")] and therefore should be recognized in all Member States of the European Union.

The authenticity of the Certificate can be verified directly in the form in PDF/A format - by clicking on the signature you can see the details and confirmation that signature is valid and signed by responsible person of the Czech Tax Authority. The certificate cannot be modified and must include a timestamp.

The validity of the qualified certificate can be also verified via I. Certification Authority available at web site: [https://q.ica.cz/cgi-bin/crt\\_gpub.cgi?language=cs](https://q.ica.cz/cgi-bin/crt_gpub.cgi?language=cs) in Czech language and at web site: [https://q.ica.cz/cgi-bin/crt\\_gpub.cgi?language=en](https://q.ica.cz/cgi-bin/crt_gpub.cgi?language=en) in English language.

**In accordance with the EU Regulation, all states of the European Union should accept certificates issued by the Financial Administration of the Czech Republic electronically with an electronic signature as proof to confirm the taxpayer's tax residence in the Czech Republic. The Financial Administration of the Czech Republic hereby confirms that electronically issued certificates have the same legal force as the printed version of the Certificate with a stamp and signature.**

Jiří Fojtík  
Director of Section