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**General Financial Directorate**  
Lazarská 15/7, 117 22 Prague 1

## **Methodology and Performance of Taxes Section**

Ref. No.: 81875/17/7100-10112-803723

### **Verification of documents for the purpose of their recognition abroad**

#### **1. General procedure**

In case a public document issued or verified by a Czech Republic body, or signed before such a body (hereinafter referred to as "Document"), is to be recognized abroad, it is usually necessary to authenticate and/or legalize it by the relevant state administration authority of the Czech Republic. Subsequently, the Document has to be super-legalized by the embassy of the state where it is to be used. International treaties may exempt the Document from the super-legalization obligation.

Following a citizen's request, the central state administration authority superior to the issuing body (e.g. Ministry of Justice, Ministry of Education, Youth and Sports, Ministry of Health or Ministry of Defence or other superior authority like municipality, for example) will carry out higher authentication of the Document (by means of a signature and an official stamp or seal). Subsequently, the Consular and Legalization Services Department of the Ministry of Foreign Affairs of the Czech Republic (hereinafter referred to as "the Legalization Department") will provide the higher authentication of the Document. Finally, the Document is verified by the embassy of the state in which it will be used. This final verification is called **super-legalization**. A valid bilateral agreement, concluded between the Czech Republic and the state where the Document is to be used, may provide for an exception to the super-legalization obligation. The list of these agreements can be found on the [Czech Ministry of Justice](#) web pages.

If the state where the Document will be used is a party to the Hague Convention Abolishing the Requirement of Legalization (dated 5<sup>th</sup> October 1961), the Ministry of Foreign Affairs of the Czech Republic (hereinafter referred to as "MFA") carries out the final verification of the Document issued by state administration or other authority, in the form of the so called apostille authentication. Documents issued by judicial authorities and documents issued or certified by notaries are verified by the Ministry of Justice of the Czech Republic. The Hague Convention Abolishing the Requirement of Legalization was published by MFA in the message no. 45/1999 Coll. More detailed information can be found at [www.hcch.net](http://www.hcch.net).

In accordance with Act no. 634/2004 Coll., on administrative fees, as amended, the Legalization Department charges administrative fees for the higher verification of the Document (i.e. for the authentication of the official stamps, seals and official signatures). The fee is CZK 100 and it is paid in the form of a revenue stamp (available at all branches of Czech Post). For higher verification applications submitted personally, the fee is paid in cash.<sup>1</sup>

Upon request the Authority that issues or verifies the Document will explain the higher verification procedure in detail.

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<sup>1</sup> Information received from the Ministry of Foreign Affairs of the Czech Republic available at [http://www.mzv.cz/jnp/cz/cestujeme/overovani\\_listin/postup\\_pri\\_overovani\\_listin\\_vydanych.html](http://www.mzv.cz/jnp/cz/cestujeme/overovani_listin/postup_pri_overovani_listin_vydanych.html)

## 2. Verification procedure for documents issued by tax authorities

In order that **public documents issued by tax authorities** (i.e. Tax Offices and their local branches) are to be recognized abroad, the following **authentication** procedure apply:

1. When a document issued by the tax authorities requires higher level of verification (i.e. the apostille from MFA), the taxpayer shall file a written request for verification with **the local tax office branch administering that taxpayer's affairs** (hereinafter referred to as the "Tax Administrator"). At the same time, the taxpayer also submits to the Tax Administrator either the document to be verified or the request for such a document to be issued. On the Financial Administration web pages there are model requests for the issuance of a tax domicile document and for the legalization of a document.
2. The Tax Administrator issues the requested document (e.g. Certification of the tax-payer's residence, Certification of Tax Payment, Certification of Withholding Tax, etc.) together with the certificate of its authenticity, or verifies the authenticity of the document already issued. If the issuance of a document is subject to the administrative fee pursuant to Act no. 634/2004 Coll., on Administrative Fees, the applicant shall pay the corresponding fee.
3. The Tax Administrator hands over the document, the certificate of its authenticity and the taxpayer's request to its superior Tax Office. The Tax Office then passes the matter to the General Financial Directorate (hereinafter referred to as "GFD"). At GFD, the **International Cooperation Unit - Direct Taxes (part of the Income Tax Department)** is responsible for handling these requests. Only the persons having their names, GFD stamps and their signature specimens appropriately registered at MFA are authorized to perform the higher level verification.
4. GFD **will hand verified Document back over to the applicant** (either by a letter sent to the address of the applicant or personally at GFD, Lazarská 15/7, Prague 1). GFD does not deliver this Document to MFD.
5. **The document superlegalization is handled by MFA** - Department of Consular and Legalization Services located at Toskánský palác, Hradčanské náměstí 5, Prague 1. If the document is submitted in person during the office hours, the legalization is performed promptly on spot. Anyone can request the verification - the applicant, or the person to whom the document is issued, does not have to be physically present. Verification of documents may also be carried out based on a written request sent by post.
6. **Only MFA is authorized to charge administrative fees for document verification (super-legalization). The Tax Authorities (i.e. Tax Offices and GFD) cannot charge any verification fees** as they do not perform verification acts within the meaning of Item 5 b) of the Administrative Fees List - "verification (apostille) of the signature and the stamp on the document for the use abroad".

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