



**Ceskoslovenska
obchodni banka, a.s.**

The Czech Republic

CSOB Custody Bulletin

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DTT between Czech Republic and Kosovo - update

Please be informed that the Double Taxation Treaty (DTT) between the Czech Republic and the Republic of Kosovo (signed on 26 November 2013) entered into force on 24 July 2023.

The provisions of the Treaty will apply to income paid on or after 1 January 2024.

The following tax rates will apply under the Treaty:

Dividends

- 15%
- 5% in case the beneficial owner is a company directly holding at least 25% of the company paying the dividend
- 0% in case the beneficial owner is a local authority, a Central Bank or any other statutory body or an entity directly or indirectly owned by the other state.

Interest

- 0%

Impact on foreign investors:

Please take note of the above details and rates applicable to investors from Kosovo from 1 January 2024.

Source: CSOB



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