OECD/G20 Base Erosion and Profit Shifting Project

Prevention of Treaty Abuse - Peer Review Report on Treaty Shopping

INCLUSIVE FRAMEWORK ON BEPS: ACTION 6

OECD

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Foreword

The integration of national economies and markets has increased substantially in recent years, putting a strain on the international tax rules, which were designed more than a century ago. Weaknesses in the current rules create opportunities for base erosion and profit shifting (BEPS), requiring bold moves by policy makers to restore confidence in the system and ensure that profits are taxed where economic activities take place and value is created.

Following the release of the report *Addressing Base Erosion and Profit Shifting* in February 2013, OECD and G20 countries adopted a 15-point Action Plan to address BEPS in September 2013. The Action Plan identified 15 actions along three key pillars: introducing coherence in the domestic rules that affect cross-border activities, reinforcing substance requirements in the existing international standards, and improving transparency as well as certainty.

After two years of work, measures in response to the 15 actions were delivered to G20 Leaders in Antalya in November 2015. All the different outputs, including those delivered in an interim form in 2014, were consolidated into a comprehensive package. The BEPS package of measures represents the first substantial renovation of the international tax rules in almost a century. Once the new measures become applicable, it is expected that profits will be reported where the economic activities that generate them are carried out and where value is created. BEPS planning strategies that rely on outdated rules or on poorly co-ordinated domestic measures will be rendered ineffective.

Implementation is now the focus of this work. The BEPS package is designed to be implemented via changes in domestic law and practices, and in tax treaties. With the negotiation of a multilateral instrument (MLI) having been finalised in 2016 to facilitate the implementation of the treaty related BEPS measures, over 80 jurisdictions are covered by the MLI. The entry into force of the MLI on 1 July 2018 paves the way for swift implementation of the treaty related measures. OECD and G20 countries also agreed to continue to work together to ensure a consistent and co-ordinated implementation of the BEPS recommendations and to make the project more inclusive. Globalisation requires that global solutions and a global dialogue be established which go beyond OECD and G20 countries.

A better understanding of how the BEPS recommendations are implemented in practice could reduce misunderstandings and disputes between governments. Greater focus on implementation and tax administration should therefore be mutually beneficial to governments and business. Proposed improvements to data and analysis will help support ongoing evaluation of the quantitative impact of BEPS, as well as evaluating the impact of the countermeasures developed under the BEPS Project.

As a result, the OECD established the Inclusive Framework on BEPS, bringing all interested and committed countries and jurisdictions on an equal footing in the Committee on Fiscal Affairs and all its subsidiary bodies. The Inclusive Framework,

which already has more than 120 members, is monitoring and peer reviewing the implementation of the minimum standards as well as completing the work on standard setting to address BEPS issues. In addition to BEPS members, other international organisations and regional tax bodies are involved in the work of the Inclusive Framework, which also consults business and the civil society on its different work streams.

This report was approved by the Inclusive Framework on BEPS on 24 January 2019 and prepared for publication by the OECD Secretariat.

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Abbreviations and acronyms

BEPS	Base Erosion and Profit Shifting
CARICOM	Caribbean Community
CFA	Committee on Fiscal Affairs
EU	European Union
G20	The Group of Twenty
LOB	Limitation on benefits
MLI	Multilateral Instrument: formally the Multilateral Convention to Implement Tax Treaty Measures to Prevent Base Erosion and Profit Shifting
OECD	Organisation for Economic Co-operation and Development
PPT	Principal purpose test
TIEA	Tax Information Exchange Agreements
WP1	Working Party 1 of the Committee on Fiscal Affairs on Tax Conventions and Related Questions

Executive summary

Background

Action 6 of the OECD/G20 Base Erosion and Profit Shifting (BEPS) Project identified treaty abuse, and in particular treaty shopping, as one of the most important sources of BEPS concerns. Taxpayers who engage in treaty shopping and other types of treaty abuse undermine tax sovereignty by claiming treaty benefits in inappropriate circumstances, thereby depriving countries of tax revenues.

Tackling treaty shopping is one of the four BEPS minimum standards, and jurisdictions have committed to include provisions in their tax agreements to ensure a minimum level of protection against treaty shopping. They recognised that some flexibility in the implementation of the Action 6 minimum standard would be required as these provisions need to be agreed bilaterally and adapted to each jurisdiction's circumstances.

In parallel, Action 15 of the BEPS Action Plan called for the development of a multilateral instrument to implement tax treaty-related BEPS measures (MLI). The MLI is the primary way that jurisdictions are implementing the treaty-shopping minimum standard. Signing the MLI is not a minimum standard but, as expected, provides an effective way to implement the Action 6 minimum standard for jurisdictions that agree to implement the minimum standard through the provision of the Principle Purpose Test (PPT).

Conduct and results of the review

The first Peer Review covers 116 jurisdictions, which all prepared lists of their existing comprehensive income tax agreements in force on 30 June 2018. The lists indicated whether at that time each agreement included the provisions of the minimum standard, i.e. a complying preamble and the necessary anti-abuse provision(s).

Each list also indicated whether non-compliant agreements were subject to a so-called "complying instrument" that would implement the minimum standard in that agreement (for example, by being notified under the MLI or subject to a signed bilateral amending protocol that had not yet entered into force).

As the provisions of the MLI had not taken effect at the time of the first Peer Review, nearly all of the agreements reviewed for this report do not yet comply with the minimum standard. However, the report recognises the substantial progress that jurisdictions have made in 2017 and 2018 towards the implementation of the minimum standard.

The Peer Review reveals that a large majority of Inclusive Framework members have begun to translate their commitment on treaty shopping into actions and are now in the process of modifying their treaty network. In total, on 30 June, 82 jurisdictions had some agreements that were already compliant with the minimum standard or were subject to a complying instrument and will therefore comply shortly.[1]

The first Peer Review shows the efficiency of the MLI in implementing the treaty-related BEPS measures. It is by far the preferred tool of Inclusive Framework members for implementing the minimum standard. The majority of the jurisdictions that have signed the MLI have listed almost all their treaties under the MLI.

Conclusions and next steps

Chapter 4 of the report highlights the usefulness of the MLI and encourages jurisdictions that have not already joined, but are able to do so, to become Parties to the MLI.

The chapter also reminds jurisdictions of the process set out in the Peer Review Document (that allows them to resolve issues of implementation of the minimum standard that they might encounter.

The chapter recalls that the aim of BEPS Action 6 was to put an end to treaty shopping, and highlights the work to be carried out under Action 11 that could help in the interpretation of the aggregate and jurisdictional data to be collected in future Peer Review reports.

The chapter concludes by noting that the next Peer Review exercise will be launched in the first half of 2019 and that the methodology used to conduct the review will be reviewed in 2020.

Notes

[1] A further seven jurisdictions have no comprehensive tax agreements and are therefore at present outside the scope of this exercise.

Chapter 1. Context of the Action 6 Minimum Standard

This chapter provides an overview of the BEPS Action 6 minimum standard developed to address treaty shopping. It traces previous OECD attempts to tackle treaty shopping and recent work carried under the BEPS project. It also presents jurisdictions' commitment to include in their tax treaties an express statement in the preamble and one of three alternative provisions to address treaty shopping.

Treaty shopping explained

1. Over the last decades, bilateral tax agreements, concluded by nearly every jurisdiction in the world, have served to prevent harmful double taxation and remove obstacles to cross-border trade in goods and services, and movements of capital, technology and persons. This extensive network of tax agreements has, however, also given rise to so-called "treaty-shopping" arrangements.

2. As set out in the Action 6 Final Report (OECD, 2015[1]), treaty shopping typically involves the attempt by a person to indirectly access the benefits of a tax agreement between two jurisdictions without being a resident of one of those jurisdictions.[1]

3. Treaty shopping is undesirable for several reasons, including:

- Treaty benefits negotiated between the parties to an agreement are economically extended to residents of a third jurisdiction in a way the parties did not intend. The principle of reciprocity is therefore breached and the balance of concessions that the parties make is altered;
- Income may escape taxation altogether or be subject to inadequate taxation in a way the parties did not intend; and
- The jurisdiction of residence of the ultimate income beneficiary has less incentive to enter into a tax agreement with the jurisdiction of source, because residents of the jurisdiction of residence can indirectly receive treaty benefits from the jurisdiction of source without the need for the jurisdiction of residence to provide reciprocal benefits.

Some previous attempts to tackle treaty shopping

4. Concerns about treaty shopping are not new. For example, in 1977, the concept of "beneficial owner" was introduced into the dividends, interest, and royalties articles of the OECD Model Tax Convention (OECD, 2017[2]) to clarify the meaning of the words "paid to", and deal with simple treaty-shopping situations where income is paid to an intermediary resident of a treaty country who is not treated as the owner of that income for tax purposes (such as an agent or nominee) (OECD, 2017[2])[2].

5. In 1977, the Commentary on Article 1 of the OECD Model (OECD, 1977[3]) was also updated to include a section on the improper use of tax agreements (OECD, 1977[3])[3]. In 1986, the Committee on Fiscal Affairs (CFA) published two reports: *Double Taxation and the Use of Base Companies* (OECD, 2015[4]) and *Double Taxation and the Use of Conduit Companies* (OECD, 2015[5]). In 2002, the Committee published the report, Restricting the Entitlement to Treaty Benefits (OECD, 2015[6]). The Commentary on Article 1 was expanded on several occasions, notably in 2003, with the inclusion of sample provisions that countries could use to counter treaty shopping.

6. A review of jurisdiction practices shows that they have tried to address treaty shopping in the past and have used different approaches to do so. Some have relied on specific anti-abuse rules based on the legal nature, ownership, and general activities of residents of a jurisdiction party to a tax agreement.[4] Others have favoured a general anti-abuse rule based on the purpose of transactions or arrangements.

BEPS and treaty shopping

7. The BEPS Action Plan (OECD, 2013[7]), developed by the CFA and endorsed by the G20 Leaders in September 2013 (G20 Research Group, 2013[8]), identified 15 actions to address base erosion and profit shifting (BEPS). It identified treaty abuse, and in particular treaty shopping, as one of the most important sources of BEPS concerns.

8. Action 6 (Prevent Treaty Abuse) of the BEPS Action Plan called for the development of treaty provisions to prevent the granting of treaty benefits in inappropriate circumstances. In parallel, Action 15 of the BEPS Action Plan called for an analysis of the possible development of a multilateral instrument "to enable jurisdictions that wish to do so to implement measures developed in the course of the work on BEPS and amend bilateral tax treaties".

9. After two years of work, the CFA, including OECD and G20 countries working on an equal footing, produced the final BEPS Package (OECD, 2016[9]),[5] which was endorsed by the OECD Council and the G20 Leaders in November 2015.

10. Jurisdictions agreed that four of the BEPS measures would be minimum standards, which jurisdictions would commit to implement. The Action 6 Report sets out one of these minimum standards, which is that jurisdictions commit to include in their tax treaties provisions dealing with treaty shopping to ensure a minimum level of protection against treaty abuse.

11. The ultimate aim of the work on Action 6 is not simply to see anti treaty-shopping provisions inserted into tax agreements; it is to put an end to treaty shopping itself. It was outside the scope of this monitoring exercise to consider to what extent the implementation of the minimum standard has had an impact on treaty shopping, and it is too soon to do so. However, the work foreseen in the BEPS Action 11 Report (Measuring and Monitoring BEPS) (OECD, 2015[10]) will seek to estimate the effects of the treaty abuse countermeasures developed under Action 6 (OECD, 2015[10]).[6]

12. At this point, however, readers should take care in interpreting the results of the review. For example, a jurisdiction that has made some progress towards implementing the minimum standard might still pose a greater treaty shopping risk than a jurisdiction that has (for example) not signed the MLI (OECD, 2016[11]) and hence has made almost no progress, once other facts and circumstances related to the two jurisdictions and their pre-existing treaty provisions are taken into account. In the same way, an agreement between certain jurisdictions that merely lacks the modern preamble might present only a small risk of being used for treaty shopping, even though the agreement may not fully implement the minimum standard.

13. Furthermore, the distinction should be borne in mind between a jurisdiction that has done all it reasonably can to have its tax agreements meet the minimum standard and one that has not. A jurisdiction in the first group could, for example, have signed the MLI, listed all its agreements, and be actively pursuing its treaty partners for bilateral negotiations where there was no match under the MLI. A jurisdiction in the second group could still be considering what steps to take or could still be waiting for bilateral approaches to change its agreements. Over time, the differences in progress between them would be apparent from the data. This year, marking the starting point, it is not apparent and this means that, at this stage, care should be taken in comparing one jurisdiction with another.

The Action 6 minimum standard

14. The minimum standard on treaty shopping requires jurisdictions to include two components in their tax agreements: an express statement on non-taxation (generally in the preamble) and one of three methods of addressing treaty shopping.

15. The minimum standard does not provide how these two components should be implemented (i.e. through the MLI or amending instruments). It recognises, however, that these provisions need to be agreed bilaterally and that a jurisdiction will be required to implement the minimum standard when requested to do so by another member of the Inclusive Framework.

The express statement

16. As set out in paragraphs 22 and 23 of the Final Report on Action 6, jurisdictions have agreed to include in their tax agreements an express statement that their common intention is to eliminate double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements. The following provision now appears in the 2017 OECD Model Tax Convention:

Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States)

Three methods of addressing treaty shopping

17. Jurisdictions have also committed to implement that "common intention" through the inclusion of treaty provisions in one of the following three forms:

i. a principal purpose test (PPT) equivalent to paragraph 9 of Article 29 of the 2017 OECD Model Tax Convention together with either a simplified or a detailed version of the limitation on benefits (LOB) rule that appears in paragraphs 1 to 7 of the 2017 OECD Model; or

ii. the PPT alone; or

iii. a detailed version of the LOB rule together with a mechanism (such as a treaty rule that might take the form of a PPT rule restricted to conduit arrangements, or domestic anti-abuse rules or judicial doctrines that would achieve a similar result) that would deal with conduit arrangements not already dealt with in tax treaties.

The obligation to implement the minimum standard

18. The Action 6 Report recognised that "some flexibility in the implementation ofthe Action 6 minimum standard [would be] required, as these provisions need to be adapted to each country's specificities and to the circumstances of the negotiation of bilateral conventions." In particular:

- a jurisdiction is required to implement the minimum standard in a treaty only if asked to do so by another member of the Inclusive Framework;
- its form (which of the three options used) has to be agreed (a solution cannot be imposed); and

- the commitment to adopt in bilateral treaties measures that implement the minimum standard should not be interpreted as a commitment to conclude new treaties or amend existing treaties within a specified period of time.

Monitoring implementation of the minimum standard

19. The Action 6 Report itself recognised that since participation in the multilateral instrument (see next section) was not mandatory and because jurisdictions could have different preferences about how the minimum standard should be met, monitoring of the implementation of the minimum standard would be necessary.

The multilateral instrument

20. The interim Action 15 Report (OECD, 2015[12]) concluded that a single multilateral instrument enabling jurisdictions to swiftly modify all their bilateral tax agreements to implement the BEPS treaty measures was desirable and feasible, and that negotiations should be convened quickly. The formation of an ad hoc group for the development of an MLI (ad hoc Group) was therefore approved by the CFA and endorsed by the G20 Finance Ministers and Central Bank Governors in February 2015.

21. On 24 November 2016, the ad hoc Group, comprising nearly 100 members working on an equal footing, formally adopted the text of the MLI. It was a milestone in the implementation of the treaty-shopping minimum standard. On 30 June 2018, the MLI covered 78 jurisdictions that were members of the Inclusive Framework. These jurisdictions will all implement the minimum standard through the provision of the PPT.

22. Signing the MLI is not part of the minimum standard and, for various practical, policy and legal reasons, some members of the Inclusive Framework have chosen not to do so, or have implemented it for only a part of their treaty network. The majority of jurisdictions that have signed the MLI, however, have listed almost all their agreements (OECD, 2016[11]).[7]

The Inclusive Framework

23. To expedite the implementation of the BEPS Package, and to do so in a consistent way, the Inclusive Framework on BEPS was established in 2016. It is open to all interested jurisdictions. As members of the Inclusive Framework, jurisdictions collaborate on an equal footing to develop standards on BEPS-related issues and to review and monitor the implementation of the whole BEPS Package. Since its launch, the Inclusive Framework has developed a monitoring process for the four minimum standards. In April 2017, and as contemplated in the Action 6 Report, it approved the terms of reference and methodology for the review of the implementation of the minimum standard on treaty shopping. This was set out in a "Peer Review Document" in May 2017. (OECD, 2017[13]).

Notes

[1] See paragraph 17 of *Preventing the Granting of Treaty Benefits in Inappropriate Circumstances, Action 6 - 2015 Final Report*. As this report also notes, cases where a resident of the Contracting State in which income originates seeks to obtain treaty benefits (e.g. through a transfer of residence to the other Contracting State or through the use of an entity established in that other State) could also be considered a form of treaty shopping.

[2] See paragraph 2 of Articles 10 and 11, and paragraph 1 of Article 12.

[3] See paragraphs 7-10 of the Commentary on Article 1 of the 1977 Model Tax Convention.

[4] "Limitation on benefits" provisions commonly found in treaties concluded by the United States are the best-known example.

[5] In October 2015, the CFA, including OECD and G20 countries working on an equal footing, produced the Final BEPS Package, in the form of reports on each of the 15 actions accompanied by an Explanatory Statement. The Final BEPS Package gives countries and economies the tools they need to ensure that profits are taxed where economic activities generating the profits are performed and where value is created, while at the same time giving businesses greater certainty by reducing disputes over the application of international tax rules and standardising compliance requirements.

[6] *Measuring and Monitoring BEPS, Action 11 - 2015 Final Report*, p. 231.

[7] Under Article 2 of the MLI, an agreement can only be modified by the MLI if its Parties have made a notification to the Depositary listing the agreement as an agreement which they wish to be covered by the MLI.

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Chapter 2. Conducting the Action 6 Peer Review on Treaty Shopping

This chapter describes the terms of reference and the conduct of the Peer Review on the implementation on the Action 6 minimum standard on treaty shopping.

Terms of reference of the review

24. The terms of reference of the review flow from the articulation of the minimum standard in the Action 6 Report (OECD, 2015[1]) and the statements in that report about the way the standard can be implemented in practice. The terms of reference are set out in the Peer Review Document (OECD, 2017[2]), which was agreed by the Inclusive Framework and published in May 2017. Those terms of reference are referred to in the remainder of this Report, but readers should consult the Action 6 Report itself and the Peer Review Document for a full understanding of the nature of the review.

Conduct of the Peer Review

25. The review started with a questionnaire sent to members of the Inclusive Framework in March 2018. It asked each jurisdiction to list all of its comprehensive income tax agreements in force on 30 June 2018. Those lists indicated whether each agreement included the provisions of the minimum standard, i.e. a complying preamble and the necessary anti-abuse provision(s), whether it was subject to a "complying instrument" that would soon bring it into compliance, what that instrument was, and which of the three methods of meeting the minimum standard had been used. The list of the 116 jurisdictions that were subject to the first Peer Review and the full details by jurisdiction are contained in the Annex.

26. The Secretariat analysed these lists to verify and reconcile any divergent information. Jurisdictions were free to make any comments they wished in the comment box.

27. At its September 2018 meeting, WP1 reviewed this information with a view to identifying any difficulties and discrepancies in the underlying data. On the basis of a discussion of general principles at WP1, the Secretariat then prepared a first draft of this report, which was sent to WP1 delegates in October 2018. It was revised through a written procedure and sent to the Inclusive Framework for consideration at its meeting in January 2019.

28. The Peer Review also provided a way for jurisdictions that encountered unreasonable difficulties in getting agreement from another jurisdiction to implement the minimum standard on Action 6 to raise these concerns by writing to the Secretariat by 31 August 2018.

29. As contemplated in paragraph 14 of the Peer Review Document, the above methodology for the review of the implementation of the minimum standard on treaty shopping will be reviewed in 2020, in light of the experience in conducting this review.

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Chapter 3. Aggregate results of the Peer Review

This chapter reports on the aggregate results, statistics and main findings of the first Peer Review. It points out that almost none of the reported agreements met the minimum standard in 2018 since the preferred tool to implement it, the Multilateral Instrument, entered into force only on 1 July 2018 . The chapter also points out that a large majority of Inclusive Framework members have begun to translate their commitment on treaty shopping into actions.

Main findings of the first Peer Review

30. In 2018, as expected, almost none of the reported agreements[1] met the minimum standard. The reason for this was that the MLI (OECD, 2016[1]), which the review shows is by far the preferred tool to implement the minimum standard, entered into force only on 1 July 2018.

31. The Peer Review reveals, however, that a large majority of Inclusive Framework members have begun to translate their commitment to preventing treaty shopping into actions and are now in the process of modifying their treaty network.

Aggregate statistical data

32. The 116 jurisdictions in the Inclusive Framework reported a total of 5 080 agreements in force. This number includes many agreements that were reported twice, but it also includes agreements between Inclusive Framework members and non-members. In total, around 1 940 agreements are in place between Inclusive Framework members themselves and over 1 150 additional agreements exist between Inclusive Framework members and non-members.

33. The agreements between Inclusive Framework members and non-members are not subject to the Peer Review and the aggregate results in this chapter focus on the 1 940 bilateral agreements between Inclusive Framework members themselves. However, the list that each of the 116 jurisdictions submitted shows all their tax agreements in force, and when and how the minimum standard has been implemented in all those agreements. To recognise the progress made by some jurisdictions, the jurisdictional sections in the Annex therefore show cases where agreements outside the Peer Review comply with the minimum standard or are subject to a complying instrument.

34. In addition to the 1 940 bilateral agreements, five multilateral tax agreements were also reported:

- the Arab Maghreb Union Income Agreement, reported by Tunisia;
- the agreement among the members of the CARICOM, reported by Barbados, Belize, Jamaica, Saint Kitts and Nevis, Saint Lucia, and Trinidad and Tobago, which was listed under the MLI by Barbados and Jamaica;
- the Regulation 08/2008/COM adopting the rules for the avoidance of double taxation within the West African Economic and Monetary Union and the rule for assistance in tax matters, reported by Benin, Burkina Faso, Côte d'Ivoire and Senegal;
- the Decision 578 of the Andean Community Commission which establishes a regime for the avoidance of double taxation and the prevention of fiscal evasion, reported by Colombia and Peru; and,
- the Nordic Convention, reported by Denmark, Finland, Iceland, Norway and Sweden.

35. In total, on 30 June 2018, 82 jurisdictions of the Inclusive Framework had some agreements that already complied with the minimum standard or were subject to a complying instrument and will therefore shortly become compliant.[2] A further seven jurisdictions had no comprehensive tax agreements in force subject to the Peer Review. Twenty-seven jurisdictions had not signed any complying instruments to implement the

minimum standard. None of these jurisdictions were the subject of the process described in paragraph 34 above, under which a jurisdiction can raise concerns about another jurisdiction's implementation of the minimum standard.

Complaint agreements

36. Although still early in the implementation process, on 30 June 2018, 13 bilateral agreements subject to the Peer Review already complied with the minimum standard. An additional four agreements not subject to this Review and concluded between Inclusive Framework members and non-members were identified as complying with the minimum standard.

37. None of the five multilateral agreements reported complied with the minimum standard.

Non-compliant agreements subject to a complying instrument

38. Most jurisdictions in the Inclusive Framework have made significant progress towards implementing the minimum standard, with many agreements currently subject to a signed complying instrument that is not yet in force.[3]

39. On 30 June 2018, about 1 260[4] of the 1 940 bilateral agreements between Inclusive Framework members became covered tax agreements under the MLI (i.e. both Contracting Jurisdictions listed the agreement under the MLI).[5] The agreements that will be modified by the MLI will comply with the minimum standard once its provisions take effect. It is expected that over 50 such agreements will comply with the minimum standard in 2019.

40. Around another 500 of these 1 940 bilateral agreements could be modified by the MLI in the future. This is because 500 agreements have been listed under the MLI by only one of the treaty partners and are waiting for a match.[6] Most of those 500 additional "waiting" agreements are between Inclusive Framework members that have signed the MLI and those that have not yet signed it.

41. As things stand, the MLI will modify around 65% of all agreements between Inclusive Framework members. Some additional jurisdictions have expressed interest in signing the MLI and, if they do so and list all their agreements, that figure could be as high as 90%.

42. Finally, 14 of the 1 940 agreements are subject to a bilateral complying instrument that is not yet in force.[7] Six additional bilateral complying instruments have been signed, amending agreements between an Inclusive Framework member and a non-member.

43. Denmark, Finland, Iceland, Norway and Sweden have reported that negotiations have already taken place to modify the Nordic Convention to implement the minimum standard.

Methods of implementing the Action 6 minimum standard

Compliant agreements

44. In all 13 agreements which already comply with the minimum standard, the minimum standard is implemented through the inclusion of the preamble statement and

the PPT. In five of these compliant agreements, the PPT is supplemented by an LOB clause.

Non-compliant agreements subject to a complying instrument

45. For the agreements listed under the MLI, all 80 signatories or parties to the MLI are implementing the preamble statement and the PPT. Twelve jurisdictions have also opted to apply the simplified LOB through the MLI to supplement the PPT when possible. Six additional jurisdictions agreed to accept a simplified LOB in agreements with partners that opted in for the simplified LOB under the MLI.

46. In total, the PPT will be implemented in around 1 260 agreements to be covered under the MLI. Around 50 of these agreements will also include a simplified LOB provision.

47. For all 14 agreements subject to a bilateral complying instrument, the minimum standard is implemented through the inclusion of the preamble statement and the PPT. For five of these compliant agreements, the PPT is supplemented by an LOB clause.

48. Thus, over 80 of the 116 Inclusive Framework jurisdictions have taken meaningful steps towards the implementation of the minimum standard, by signing the MLI or by concluding bilateral amending instruments or by doing both.

Difficulties in implementing the minimum standard

49. As noted above in paragraph 28, the Peer Review also provided a way for jurisdictions that encountered unreasonable difficulties in getting agreement from another jurisdiction to implement the minimum standard on Action 6 to raise these concerns by writing to the Secretariat. (OECD, 2017[2])

50. In the course of the first Peer Review, some jurisdictions raised concerns on the implementation of the minimum standard in their agreements. Those concerns have been resolved. Therefore, no recommendation was made under the first Peer Review.

Notes

[1] References in this Report to an "agreement" should be interpreted to mean a bilateral treaty relationship and, for instance, agreements concluded prior to a State separating into two or more successor States. The number of bilateral treaty relationships therefore exceeds the number of signed agreements.

[2] Eighty-four jurisdictions are signatories or parties to the MLI on 15 October 2018, but four of them are not members of the Inclusive Framework. Eighty Inclusive Framework members are signatories or parties to the MLI and two additional members (Brazil and Zambia), although not signatories or parties to the MLI, have concluded amending protocols to implement the minimum standard.

[3] A "complying instrument" could be the MLI or a suitable new amending protocol yet to enter into force. It could also be a completely new agreement that has not yet entered into force. As of 30 June, MLI had not entered into force.

[4] This number contains the matched agreements concluded by Ukraine, notwithstanding Ukraine's signature of the MLI on 23 July 2018, after the deadline to submit the Peer Review questionnaire.

[5] On 30 June 2018, most signatories' MLI positions, including the list of notified tax agreements, were provisional and could be subject to future changes.

[6] Under Article 2 of the MLI, a Covered Tax Agreement to be modified by the MLI means an agreement with respect to which each such Party [to the agreement] has made a notification to the Depositary listing the agreement as an agreement which it wishes to be covered by the MLI.

[7] Some agreements subject to a bilateral complying instrument were also listed under the MLI as the MLI allows jurisdictions to implement other (non-minimum standard) treaty-related BEPS measures.

References

OECD (2017), *BEPS Action 6 on Preventing the Granting of Treaty Benefits in Inappropriate Circumstances: Peer Review Documents*, http://www.oecd.org/tax/beps/beps-action-6-preventing-the-granting-of-treaty-benefits-in-inappropriate-circumstance-peer-review-documents.pdf (accessed on 04 February 2019). [2]

OECD (2016), *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting*, http://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-BEPS.pdf (accessed on 04 February 2019). [1]

Chapter 4. Conclusions and next steps

This chapter presents the next steps concerning the Peer Review and the implementation of the Action 6 minimum standard.

51. When members of the Inclusive Framework put this peer review process in place for 2018, they recognised that the vast majority of agreements would not comply with the Action 6 minimum standard by the cut-off date of 30 June. They nevertheless considered that it was important to begin the monitoring process for three reasons: (i) this report would form a baseline against which progress in future years could best be measured; (ii) tackling treaty shopping was a crucial component of the BEPS actions, and thus members of the Inclusive Framework wanted to underline the importance they attached to seeing jurisdictions make good progress; and (iii) beginning to monitor progress would help iron out difficulties in conducting future peer review exercises.

The MLI

52. The main conclusion of the Peer Review is that a large majority of Inclusive Framework members have made substantial progress towards implementing the minimum standard and are currently in the process of modifying their treaty network by using the MLI (OECD, 2016[1]), which has proved itself to be a quick and efficient way of allowing jurisdictions to meet the minimum standard. Some jurisdictions have also begun to conclude bilateral amending protocols. Further, some jurisdictions that have not yet started to implement the minimum standard indicated in their Peer Review questionnaire that they intend to sign the MLI.

53. Although it is not compulsory to sign the MLI, Inclusive Framework members that have already done so encourage as many other jurisdictions as are able to do so to join them, listing as many of their treaty partners as possible.

Identifying implementation issues

54. In this review, the Inclusive Framework acknowledged the conclusions of the Action 6 work – in particular, that there was no time limit for implementing the minimum standard because, unlike with other minimum standards, renegotiating a treaty is not something that a jurisdiction can do on its own.

55. Nevertheless, while there is no specific deadline by which the minimum standard must be implemented, jurisdictions have taken upon themselves a serious obligation, which they are expected to perform in good faith if requested to do so by another jurisdiction member of the Inclusive Framework. The Terms of Reference reconciled these factors by setting up a process that jurisdictions can invoke when they feel that they are not making sufficient progress with another jurisdiction.

56. Some jurisdictions indicated that it was too early to invoke this process in this first review exercise. In addition, the Terms of Reference require the OECD Secretariat to offer the other jurisdiction the opportunity to present its views in writing and have the case discussed at Working Party 1, which may have been a more public forum than some jurisdictions were comfortable with. Be that as it may, no identification was made in the course of the 2018 Peer Review for any of the 27 jurisdictions that have not yet signed any complying instruments.

57. Members of the Inclusive Framework who are experiencing difficulties in getting another jurisdiction to agree to implement the minimum standard in their bilateral treaty are reminded of the process to resolve these issues, which is set out in Section E (and especially paragraph 19) of the Peer Review Document (OECD, 2017[2]), and encouraged to notify the OECD Secretariat of any concerns, with a view to bringing unresolved cases

to the attention of the Inclusive Framework. The Inclusive Framework intends to review the methodology for raising those difficulties in the context of the 2020 review.

Next steps

58. The ultimate aim of the BEPS work on Action 6 is not simply to see anti treaty-shopping provisions inserted into tax treaties; it is to put an end to treaty shopping itself. (OECD, 2015[3]) But it was outside the scope of the monitoring exercise to consider whether the implementation of the minimum standard has had an impact on treaty shopping and it is too soon to do so. However, some of this monitoring will be taking place as part of the work on Action 11 (OECD, 2015[4]) where "Proposed improvements to data and analysis will help support ongoing evaluation of the quantitative impact of BEPS, as well as evaluating the impact of the countermeasures developed under the BEPS Project".

59. The work on Action 11 could also help in the interpretation of the aggregate and jurisdictional data in future Peer Review reports. It is therefore important that work be coordinated with the work on future Peer Reviews to determine where the most serious treaty-shopping risks lie.

60. As set out in the Peer Review Document, the next Peer Review exercise will be launched in the first half of 2019. Further, as noted at paragraph 14 of that document, the methodology for the review of the implementation of the Action 6 minimum standard will be reviewed in 2020, in light of the experience in conducting the Peer Review.

References

OECD (2017), *BEPS Action 6 on Preventing the Granting of Treaty Benefits in Inappropriate Circumstances: Peer Review Documents*, http://www.oecd.org/tax/beps/beps-action-6-preventing-the-granting-of-treaty-benefits-in-inappropriate-circumstance-peer-review-documents.pdf (accessed on 04 February 2019). [2]

OECD (2016), *Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting*, http://www.oecd.org/tax/treaties/multilateral-convention-to-implement-tax-treaty-related-measures-to-prevent-BEPS.pdf (accessed on 04 February 2019). [1]

OECD (2015), *Measuring and Monitoring BEPS, Action 11 - 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, https://dx.doi.org/10.1787/9789264241343-en. [4]

OECD (2015), *Preventing the Granting of Treaty Benefits in Inappropriate Circumstances, Action 6 - 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris, https://dx.doi.org/10.1787/9789264241695-en. [3]

Annex A. Jurisdictional data

Explanation of the jurisdictional data

The jurisdictional sections in this annex provide specific information for each of the 116 jurisdictions in the Inclusive Framework subject to the Peer Review. The information is based on the lists of tax agreements provided by those jurisdictions.

Each jurisdictional section contains information on the progress made in the implementation of the minimum standard and on implementation issues reported. It also includes a summary of the jurisdiction's response to the Peer Review questionnaire (i.e. the list of tax agreements provided). The summary of the jurisdiction's response is presented in the form of a table in which all its tax agreements in force are listed.

Although the tax agreements between Inclusive Framework members and non-members are not subject to the Peer Review, to recognise the progress made by some jurisdictions, and for the sake of completeness, information on these agreements is also reported.

This section of the Annex includes a list of the 116 jurisdictions subject to the Peer Review.

It should be recalled, as noted in paragraph 18 of this report that a jurisdiction is required to implement the minimum standard in a treaty if asked to do so by another member of the Inclusive Framework.

Explanations of the data shown in the jurisdictional sections

The number of tax agreements:

- The jurisdictional sections indicate the number of tax agreements for each jurisdiction and include tax agreements with jurisdictions that are not members of the Inclusive Framework. Such agreements are indicated with an asterisk.
- For the purpose of the Peer Review, a tax agreement is a comprehensive agreement for the avoidance of double taxation with respect to taxes on income (whether or not other taxes are also covered) that is presently in force. It does not include other types of agreements such as inheritance tax treaties, tax information exchange agreements (TIEAs) or other administrative agreements, shipping and air transport agreements, nor does it include non-comprehensive agreements covering only individuals.
- The term "agreement" should also be interpreted to mean a treaty relationship. For example, if a state has split into two and each successor state is honouring an agreement concluded by the predecessor state, each successor state is treated as having a separate agreement. In this example, the number of bilateral treaty relationships therefore exceeds the number of signed agreements.

The tax agreements compliant with the minimum standard:

- The jurisdictional sections indicate the number of tax agreements that fully comply with the minimum standard for each jurisdiction. Partially compliant agreements, i.e. agreements that contain only one element of the minimum standard, are shown as non-compliant.
- Where jurisdictions have concluded a new tax agreement or an amending protocol, it is shown as meeting the minimum standard only when its provisions are in force.
- Where the minimum standard has been implemented through the MLI, the relevant provisions of the MLI (Article 6 and Article 7) must have taken effect for this agreement to meet the minimum standard (Article 35 of the MLI).

The tax agreements subject to a complying instrument:

- The jurisdictional sections indicate the number of tax agreements that do not comply with the minimum standard but that are subject to a complying instrument.
- A "complying instrument" can be the MLI or an amending protocol that has not entered into force and that could bring the tax agreement into compliance with the minimum standard. It can also be a completely new agreement that complies with the minimum standard that has not yet entered into force.
- The complying instrument can only be the MLI if the agreement is notified as an agreement the jurisdiction wishes to cover under the MLI irrespective of whether or not its treaty partner has notified the tax agreement.
- MLI information shown for each jurisdiction is generally based on its latest publicly available positions, which will be the definitive position for those jurisdictions that have already deposited their instrument of ratification and provisional for those that have not yet done so.

The statstical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Note by Turkey: The information in this document with reference to "Cyprus" relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the "Cyprus issue".

Note by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

Table A A.1. List of jurisdictions in the Inclusive Framework subject to the Peer Review

On 30 June 2018, the following jurisdictions were members of the Inclusive Framework:

1.	Andorra	51.Isle of Man	101.Spain
2.	Angola	52.Israel	102.Sri Lanka
3.	Anguilla	53.Italy	103.Sweden
4.	Argentina	54.Jamaica	104.Switzerland
5.	Australia	55.Japan	105.Thailand
6.	Austria	56.Jersey	106.Trinidad and Tobago
7.	The Bahamas	57.Kazakhstan	107.Tunisia
8.	Bahrain	58.Kenya	108.Turks and Caicos Islands
9.	Barbados	59.Korea	109.Turkey
10.	Belgium	60.Latvia	110.Ukraine
11.	Belize	61.Liberia	111.United Arab Emirates
12.	Benin	62.Liechtenstein	112.United Kingdom
13.	Bermuda	63.Lithuania	113.United States
14.	Botswana	64.Luxembourg	114.Uruguay
15.	Brazil	65.Macau (China)	115.Viet Nam
16.	British Virgin Islands	66.Malaysia	116.Zambia
17.	Brunei Darussalam	67.Maldives	
18.	Bulgaria	68.Malta	
19.	Burkina Faso	69.Mauritius	
20.	Cameroon	70.Mexico	
21.	Canada	71.Monaco	
22.	Cayman Islands	72.Mongolia	
23.	Chile	73.Montserrat	
24.	China (People's Republic of)	74.Netherlands	
25.	Colombia	75.New Zealand	
26.	Congo	76.Nigeria	
27.	Costa Rica	77.Norway	
28.	Côte d'Ivoire	78.Oman	
29.	Croatia	79.Pakistan	
30.	Curacao	80.Panama	
31.	Czech Republic	81.Papua New Guinea	
32.	Democratic Republic of the Congo	82.Paraguay	
33.	Denmark	83.Peru	
34.	Djibouti	84.Poland	
35.	Egypt	85.Portugal	
36.	Estonia	86.Qatar	
37.	Finland	87.Romania	
38.	France	88.Russian Federation	
39.	Gabon	89.Saint Kitts and Nevis	
40.	Georgia	90.Saint Lucia	
41.	Germany	91.San Marino	
42.	Greece	92.Saudi Arabia	
43.	Guernsey	93.Senegal	
44.	Haiti	94.Serbia	
45.	Hong Kong (China)	95.Seychelles	
46.	Hungary	96.Sierra Leone	
47.	Iceland	97.Singapore	
48.	India	98.Slovak Republic	
49.	Indonesia	99.Slovenia	
50.	Ireland	100.South Africa	

Data for each jurisdiction of the Inclusive Framework

Andorra

A. Progress in the implementation of the minimum standard

Andorra has seven tax agreements in force, as reported in its response to the Peer Review questionnaire.

Andorra signed the MLI in 2017, listing all of its tax agreements in a revised provisional MLI Position submitted to the Secretariat on 24 October 2018.

For all of its agreements listed under the MLI, Andorra is implementing the preamble statement (Article 6 of the MLI). For five of its agreements listed under the MLI, Andorra is implementing the PPT (Article 7 of the MLI). Two of Andorra's agreements, the agreements with Portugal and Spain, are within the scope of a reservation made by Andorra pursuant to Article 7(15)(b) of the MLI.[1] The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Andorra.

Table A A.2. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	France	No	N/A	Yes	N/A
2	Liechtenstein	No	N/A	Yes	N/A
3	Luxembourg	No	N/A	Yes	N/A
4	Malta	No	N/A	Yes	N/A
5	Portugal	No	N/A	Yes	N/A
6	Spain	No	N/A	Yes	N/A
7	United Arab Emirates	No	N/A	Yes	N/A

Angola

A. Progress in the implementation of the minimum standard

Angola does not have any tax agreements in force, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about Angola.

Anguilla

A. Progress in the implementation of the minimum standard

Anguilla has one tax agreement in force with Switzerland, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns with Anguilla.

Table A A.3. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Switzerland	No	N/A	No	N/A

Argentina

A. Progress in the implementation of the minimum standard

Argentina has 19 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Chile and Mexico, comply with the minimum standard.

Argentina signed the MLI in 2017, listing 16 of its 19 tax agreements.[2] Argentina also signed one bilateral complying instrument with Brazil.

For its compliant agreements with Chile and Mexico, the minimum standard is implemented through the inclusion of the preamble statement and the PPT combined with the LOB.

For 14 of its agreements listed under the MLI, Argentina is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).Two of Argentina's agreements, the agreements with Chile and Mexico, are within the scope of reservations made by Argentina pursuant to Article 6(4) and Article 7(15)(b) of the MLI.[3] Argentina also opted for the simplified LOB under Article 7(6) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement subject to a bilateral complying instrument, Argentina is implementing the preamble statement and the PPT combined with the LOB.

Argentina indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used with Brazil and Germany.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Argentina.

Table A A.4. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Australia	No	N/A	Yes	N/A
2	Belgium	No	N/A	Yes	N/A
3	Bolivia*	No	N/A	No	N/A
4	Brazil	No	N/A	Yes	PPT and LOB
5	Canada	No	N/A	Yes	N/A
6	Chile	Yes	PPT and LOB	N/A	N/A
7	Denmark	No	N/A	Yes	N/A
8	Finland	No	N/A	Yes	N/A
9	France	No	N/A	Yes	N/A
10	Germany	No	N/A	No	N/A
11	Italy	No	N/A	Yes	N/A
12	Mexico	Yes	PPT and LOB	N/A	N/A
13	Netherlands	No	N/A	Yes	N/A
14	Norway	No	N/A	Yes	N/A
15	Russia	No	N/A	Yes	N/A
16	Spain	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
17	Sweden	No	N/A	Yes	N/A
18	Switzerland	No	N/A	Yes	N/A
19	United Kingdom	No	N/A	Yes	N/A

Australia

A. Progress in the implementation of the minimum standard

Australia has 44 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Germany complies with the minimum standard.

Australia signed the MLI in 2017 and deposited its instrument of ratification with the OECD Secretary-General on 26 September 2018, listing 42 of its 44 tax agreements.[4] The MLI enters into force for Australia on 1 January 2019.

For its compliant agreement with Germany, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its 42 agreements listed under the MLI, Australia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Australia.

Table A A.5. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Argentina	No	N/A	Yes	N/A
2	Austria	No	N/A	Yes	N/A
3	Belgium	No	N/A	Yes	N/A
4	Canada	No	N/A	Yes	N/A
5	Chile	No	N/A	Yes	N/A
6	China (People's Republic of)	No	N/A	Yes	N/A
7	Chinese Taipei*	No	N/A	No	N/A
8	Czech Republic	No	N/A	Yes	N/A
9	Denmark	No	N/A	Yes	N/A
10	Fiji*	No	N/A	Yes	N/A
11	Finland	No	N/A	Yes	N/A
12	France	No	N/A	Yes	N/A
13	Germany	Yes	PPT alone	N/A	N/A
14	Hungary	No	N/A	Yes	N/A
15	India	No	N/A	Yes	N/A
16	Indonesia	No	N/A	Yes	N/A
17	Ireland	No	N/A	Yes	N/A
18	Italy	No	N/A	Yes	N/A
19	Japan	No	N/A	Yes	N/A
20	Kiribati*	No	N/A	Yes	N/A
21	Korea	No	N/A	Yes	N/A
22	Malaysia	No	N/A	Yes	N/A
23	Malta	No	N/A	Yes	N/A
24	Mexico	No	N/A	Yes	N/A
25	Netherlands	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
26	New Zealand	No	N/A	Yes	N/A
27	Norway	No	N/A	Yes	N/A
28	Papua New Guinea	No	N/A	Yes	N/A
29	Philippines*	No	N/A	Yes	N/A
30	Poland	No	N/A	Yes	N/A
31	Romania	No	N/A	Yes	N/A
32	Russia	No	N/A	Yes	N/A
33	Singapore	No	N/A	Yes	N/A
34	Slovak Republic	No	N/A	Yes	N/A
35	South Africa	No	N/A	Yes	N/A
36	Spain	No	N/A	Yes	N/A
37	Sri Lanka	No	N/A	Yes	N/A
38	Sweden	No	N/A	Yes	N/A
39	Switzerland	No	N/A	Yes	N/A
40	Thailand	No	N/A	Yes	N/A
41	Turkey	No	N/A	Yes	N/A
42	United Kingdom	No	N/A	Yes	N/A
43	United States	No	N/A	Yes	N/A
44	Viet Nam	No	N/A	Yes	N/A

Austria

A. Progress in the implementation of the minimum standard

Austria has 90 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Liechtenstein complies with the minimum standard.

Austria signed the MLI in 2017, listing 38 of its 90 tax agreements. Austria also signed a bilateral complying instrument with Japan

For its compliant agreement with Liechtenstein, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its agreements listed under the MLI, Austria is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Austria deposited its instrument of ratification of the MLI with the OECD Secretary-General on 22 September 2017. The MLI has entered into force for Austria on 1 July 2018.

For its agreement with Japan subject to a bilateral complying instrument, Austria is implementing the preamble statement and the PPT combined with the LOB.

Korea, Kuwait*, New Zealand and the United Kingdom.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Austria.

Table A A.6. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Algeria*	No	N/A	No	N/A
3	Armenia*	No	N/A	No	N/A
4	Australia	No	N/A	No	N/A
5	Azerbaijan*	No	N/A	No	
6	Bahrain	No	N/A	No	N/A
7	Barbados	No	N/A	No	
8	Belarus*	No	N/A	No	N/A
9	Belgium	No	N/A	Yes	N/A
10	Belize	No	N/A	No	N/A
11	Bosnia and Herzegovina*	No	N/A	No	N/A
12	Brazil	No	N/A	No	N/A
13	Bulgaria	No	N/A	Yes	N/A
14	Canada	No	N/A	Yes	N/A
15	Chile	No	N/A	Yes	N/A
16	China (People's Republic of)	No	N/A	Yes	N/A
17	Chinese Taipei*	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
18	Croatia	No	N/A	Yes	N/A
19	Cuba*	No	N/A	No	N/A
20	Cyprus*	No	N/A	Yes	N/A
21	Czech Republic	No	N/A	Yes	N/A
22	Denmark	No	N/A	No	
23	Egypt	No	N/A	No	
24	Estonia	No	N/A	Yes	N/A
25	Finland	No	N/A	Yes	N/A
26	France	No	N/A	Yes	N/A
27	Georgia	No	N/A	No	
28	Germany	No	N/A	Yes	N/A
29	Greece	No	N/A	Yes	N/A
30	Hong Kong (China)	No	N/A	Yes	N/A
31	Hungary	No	N/A	Yes	N/A
32	Iceland	No	N/A	No	
33	India	No	N/A	Yes	N/A
34	Indonesia	No	N/A	No	
35	Iran*	No	N/A	No	N/A
36	Ireland	No	N/A	Yes	N/A
37	Israel	No	N/A	Yes	N/A
38	Italy	No	N/A	Yes	N/A
39	Japan	No	N/A	Yes	PPT and LOB
40	Kazakhstan	No	N/A	No	N/A
41	Korea	No	N/A	No	N/A
42	Kuwait*	No	N/A	No	N/A
43	Kyrgyzstan*	No	N/A	No	N/A
44	Latvia	No	N/A	Yes	N/A
45	Libya*	No	N/A	No	N/A
46	Liechtenstein	Yes	PPT alone	N/A	N/A
47	Lithuania	No	N/A	Yes	N/A
48	Luxembourg	No	N/A	Yes	N/A
49	Macedonia*	No	N/A	No	N/A
50	Malaysia	No	N/A	No	N/A
51	Malta	No	N/A	Yes	N/A
52	Mexico	No	N/A	Yes	N/A
53	Moldova*	No	N/A	No	N/A
54	Mongolia	No	N/A	No	N/A
55	Montenegro*	No	N/A	No	N/A
56	Morocco*	No	N/A	No	N/A
57	Nepal*	No	N/A	No	N/A
58	Netherlands	No	N/A	Yes	N/A
59	New Zealand	No	N/A	No	N/A
60	Norway	No	N/A	No	N/A
61	Pakistan	No	N/A	Yes	N/A
62	Philippines*	No	N/A	No	N/A
63	Poland	No	N/A	Yes	N/A
64	Portugal	No	N/A	Yes	N/A
65	Qatar	No	N/A	No	N/A
66	Romania	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
67	Russia	No	N/A	Yes	N/A
68	San Marino	No	N/A	No	N/A
69	Saudi Arabia	No	N/A	No	N/A
70	Serbia	No	N/A	Yes	N/A
71	Singapore	No	N/A	Yes	N/A
72	Slovak Republic	No	N/A	Yes	N/A
73	Slovenia	No	N/A	Yes	N/A
74	South Africa	No	N/A	Yes	N/A
75	Spain	No	N/A	Yes	N/A
76	Sweden	No	N/A	No	N/A
77	Switzerland	No	N/A	Yes	N/A
78	Syrian Arab Republic*	No	N/A	No	N/A
79	Tajikistan*	No	N/A	No	N/A
80	Thailand	No	N/A	No	N/A
81	Tunisia	No	N/A	No	N/A
82	Turkey	No	N/A	Yes	N/A
83	Turkmenistan*	No	N/A	No	N/A
84	Ukraine	No	N/A	No	N/A
85	United Arab Emirates	No	N/A	No	N/A
86	United Kingdom	No	N/A	No	N/A
87	United States	No	N/A	No	N/A
88	Uzbekistan*	No	N/A	No	N/A
89	Venezuela*	No	N/A	No	N/A
90	Viet Nam	No	N/A	No	N/A

Bahamas

A. Progress in the implementation of the minimum standard

The Bahamas does not have any tax agreements in force, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about the Bahamas.

Bahrain

A. Progress in the implementation of the minimum standard

Bahrain has 44 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Bahrain has not signed any complying instruments.

Bahrain indicated in its response to the Peer Review questionnaire that bilateral negotiations will be used with Austria, Ireland and Korea.

Bahrain also indicated that it is currently working towards the signature of the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Bahrain.

Table A A.7. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	No	N/A
2	Austria	No	N/A	No	N/A
3	Barbados	No	N/A	No	N/A
4	Bangladesh*	No	N/A	No	N/A
5	Belarus*	No	N/A	No	N/A
6	Belgium	No	N/A	No	N/A
7	Bermuda	No	N/A	No	N/A
8	Brunei Darussalam	No	N/A	No	N/A
9	Bulgaria	No	N/A	No	N/A
10	China (People's Republic of)	No	N/A	No	N/A
11	Cyprus*	No	N/A	No	N/A
12	Czech Republic	No	N/A	No	N/A
13	Egypt	No	N/A	No	N/A
14	Estonia	No	N/A	No	N/A
15	France	No	N/A	No	N/A
16	Georgia	No	N/A	No	N/A
17	Hungary	No	N/A	No	N/A
18	Iran*	No	N/A	No	N/A
19	Ireland	No	N/A	No	N/A
20	Isle of Man	No	N/A	No	N/A
21	Jordan*	No	N/A	No	N/A
22	Korea	No	N/A	No	N/A
23	Lebanon*	No	N/A	No	N/A
24	Luxembourg	No	N/A	No	N/A
25	Malaysia	No	N/A	No	N/A
26	Malta	No	N/A	No	N/A
27	Mexico	No	N/A	No	N/A
28	Morocco*	No	N/A	No	N/A
29	Netherlands	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
30	Pakistan	No	N/A	No	N/A
31	Philippines*	No	N/A	No	N/A
32	Portugal	No	N/A	No	N/A
33	Seychelles	No	N/A	No	N/A
34	Singapore	No	N/A	No	N/A
35	Sri Lanka	No	N/A	No	N/A
36	Sudan*	No	N/A	No	N/A
37	Syrian Arab Republic*	No	N/A	No	N/A
38	Tajikistan*	No	N/A	No	N/A
39	Thailand	No	N/A	No	N/A
40	Turkey	No	N/A	No	N/A
41	Turkmenistan*	No	N/A	No	N/A
42	United Kingdom	No	N/A	No	N/A
43	Uzbekistan*	No	N/A	No	N/A
44	Yemen*	No	N/A	No	N/A

Barbados

A. Progress in the implementation of the minimum standard

Barbados has 31 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten of its treaty partners.[5]

Barbados signed the MLI in 2018, listing 30 of its 31 tax agreements.[6]

For its 30 agreements listed under the MLI, Barbados is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect for each of them.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Barbados.

Table A A.8. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Antigua and Barbuda*	No	N/A	Yes	N/A
2	Austria	No	N/A	Yes	N/A
3	Bahrain	No	N/A	Yes	N/A
4	Belize	No	N/A	Yes	N/A
5	Botswana	No	N/A	Yes	N/A
6	Canada	No	N/A	Yes	N/A
7	China (People's Republic of)	No	N/A	Yes	N/A
8	Cuba*	No	N/A	No	N/A
9	Cyprus*	No	N/A	Yes	N/A
10	Czech Republic	No	N/A	Yes	N/A
11	Dominica*	No	N/A	Yes	N/A
12	Finland	No	N/A	Yes	N/A
13	Grenada*	No	N/A	Yes	N/A
14	Guyana*	No	N/A	Yes	N/A
15	Iceland	No	N/A	Yes	N/A
16	Italy	No	N/A	Yes	N/A
17	Jamaica	No	N/A	Yes	N/A
18	Luxembourg	No	N/A	Yes	N/A
19	Malta	No	N/A	Yes	N/A
20	Mauritius	No	N/A	Yes	N/A
21	Mexico	No	N/A	Yes	N/A
22	Netherlands	No	N/A	Yes	N/A
23	Norway	No	N/A	Yes	N/A
24	Panama	No	N/A	Yes	N/A
25	Portugal	No	N/A	Yes	N/A
26	Qatar	No	N/A	Yes	N/A
27	Saint Kitts and Nevis	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
28	Saint Lucia	No	N/A	Yes	N/A
29	Saint Vincent and the Grenadines*	No	N/A	Yes	N/A
30	San Marino	No	N/A	Yes	N/A
31	Seychelles	No	N/A	Yes	N/A
32	Singapore	No	N/A	Yes	N/A
33	Spain	No	N/A	Yes	N/A
34	Sweden	No	N/A	Yes	N/A
35	Switzerland	No	N/A	Yes	N/A
36	Trinidad and Tobago	No	N/A	Yes	N/A
37	United Arab Emirates	No	N/A	Yes	N/A
38	United Kingdom	No	N/A	Yes	N/A
39	United States	No	N/A	Yes	N/A
40	Venezuela*	No	N/A	Yes	N/A

Belgium

A. Progress in the implementation of the minimum standard

Belgium has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire. Belgium signed the MLI in 2017, listing 90 of its 95 tax agreements.[7] Belgium also signed a bilateral complying instrument with Japan.

For its 90 agreements listed under the MLI, Belgium is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement with Japan subject to a bilateral complying instrument, Belgium is implementing the preamble statement and the PPT combined with the LOB.

Belgium indicated in the response of its Peer Review questionnaire that bilateral negotiations would be used with Germany, Japan, the Netherlands, Norway and Switzerland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Belgium.

Table A A.9. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Argentina	No	N/A	Yes	N/A
4	Armenia*	No	N/A	Yes	N/A
5	Australia	No	N/A	Yes	N/A
6	Austria	No	N/A	Yes	N/A
7	Azerbaijan*	No	N/A	Yes	N/A
8	Bahrain	No	N/A	Yes	N/A
9	Bangladesh*	No	N/A	Yes	N/A
10	Belarus*	No	N/A	Yes	N/A
11	Bosnia and Herzegovina*	No	N/A	Yes	N/A
12	Brazil	No	N/A	Yes	N/A
13	Bulgaria	No	N/A	Yes	N/A
14	Canada	No	N/A	Yes	N/A
15	Chile	No	N/A	Yes	N/A
16	China (People's Republic of)	No	N/A	Yes	N/A
17	Chinese Taipei*	No	N/A	Yes	N/A
18	Congo	No	N/A	Yes	N/A
19	Cote d'Ivoire	No	N/A	Yes	N/A
20	Croatia	No	N/A	Yes	N/A
21	Cyprus*	No	N/A	Yes	N/A
22	Czech Republic	No	N/A	Yes	N/A
23	Denmark	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Ecuador*	No	N/A	Yes	N/A
25	Egypt	No	N/A	Yes	N/A
26	Estonia	No	N/A	Yes	N/A
27	Finland	No	N/A	Yes	N/A
28	France	No	N/A	Yes	N/A
29	Gabon	No	N/A	Yes	N/A
30	Georgia	No	N/A	Yes	N/A
31	Germany	No	N/A	No	
32	Ghana*	No	N/A	Yes	N/A
33	Greece	No	N/A	Yes	N/A
34	Hong Kong (China)	No	N/A	Yes	N/A
35	Hungary	No	N/A	Yes	N/A
36	Iceland	No	N/A	Yes	N/A
37	India	No	N/A	Yes	N/A
38	Indonesia	No	N/A	Yes	N/A
39	Ireland	No	N/A	Yes	N/A
40	Israel	No	N/A	Yes	N/A
41	Italy	No	N/A	Yes	N/A
42	Japan	No	N/A	Yes	PPT and LOB
43	Kazakhstan	No	N/A	Yes	N/A
44	Korea	No	N/A	Yes	N/A
45	Kosovo*	No	N/A	Yes	N/A
46	Kuwait*	No	N/A	Yes	N/A
47	Kyrgyzstan*	No	N/A	Yes	N/A
48	Latvia	No	N/A	Yes	N/A
49	Lithuania	No	N/A	Yes	N/A
50	Luxembourg	No	N/A	Yes	N/A
51	Macedonia*	No	N/A	Yes	N/A
52	Malaysia	No	N/A	Yes	N/A
53	Malta	No	N/A	Yes	N/A
54	Mauritius	No	N/A	Yes	N/A
55	Mexico	No	N/A	Yes	N/A
56	Moldova*	No	N/A	Yes	N/A
57	Mongolia	No	N/A	Yes	N/A
58	Montenegro*	No	N/A	Yes	N/A
59	Morocco*	No	N/A	Yes	N/A
60	Netherlands	No	N/A	No	N/A
61	New Zealand	No	N/A	Yes	N/A
62	Nigeria	No	N/A	Yes	N/A
63	Norway	No	N/A	No	N/A
64	Pakistan	No	N/A	Yes	N/A
65	Philippines*	No	N/A	Yes	N/A
66	Poland	No	N/A	Yes	N/A
67	Portugal	No	N/A	Yes	N/A
68	Romania	No	N/A	Yes	N/A
69	Russia	No	N/A	Yes	N/A
70	Rwanda*	No	N/A	Yes	N/A
71	San Marino	No	N/A	Yes	N/A
72	Senegal	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
73	Serbia	No	N/A	Yes	N/A
74	Seychelles	No	N/A	Yes	N/A
75	Singapore	No	N/A	Yes	N/A
76	Slovak Republic	No	N/A	Yes	N/A
77	Slovenia	No	N/A	Yes	N/A
78	South Africa	No	N/A	Yes	N/A
79	Spain	No	N/A	Yes	N/A
80	Sri Lanka	No	N/A	Yes	N/A
81	Sweden	No	N/A	Yes	N/A
82	Switzerland	No	N/A	No	N/A
83	Tajikistan*	No	N/A	Yes	N/A
84	Thailand	No	N/A	Yes	N/A
85	Tunisia	No	N/A	Yes	N/A
86	Turkey	No	N/A	Yes	N/A
87	Turkmenistan*	No	N/A	Yes	N/A
88	Ukraine	No	N/A	Yes	N/A
89	United Arab Emirates	No	N/A	Yes	N/A
90	United Kingdom	No	N/A	Yes	N/A
91	United States	No	N/A	Yes	N/A
92	Uruguay	No	N/A	Yes	N/A
93	Uzbekistan*	No	N/A	Yes	N/A
94	Venezuela*	No	N/A	Yes	N/A
95	Viet Nam	No	N/A	Yes	N/A

Belize

A. Progress in the implementation of the minimum standard

Belize has four tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten of its treaty partners.[8]

Belize has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Belize.

Table A A.10. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Antigua and Barbuda*	No	N/A	No	N/A
2	Austria	No	N/A	No	N/A
3	Barbados	No	N/A	No	N/A
4	Dominica*	No	N/A	No	N/A
5	Grenada*	No	N/A	No	N/A
6	Guyana*	No	N/A	No	N/A
7	Jamaica	No	N/A	No	N/A
8	Saint Kitts and Nevis	No	N/A	No	N/A
9	Saint Lucia	No	N/A	No	N/A
10	Saint Vincent and the Grenadines*	No	N/A	No	N/A
11	Switzerland	No	N/A	No	N/A
12	Trinidad and Tobago	No	N/A	No	N/A
13	United Kingdom	No	N/A	No	N/A

Benin

A. Progress in the implementation of the minimum standard

1. Benin has three tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Regulation 08/2008/COM adopting the rules for the avoidance of double taxation within the West African Economic and Monetary Union and the rule for assistance in tax matters concluded with seven of its treaty partners.[9]

2. Benin has not signed any complying instruments.

B. Implementation issues

3. No jurisdiction has raised any concerns about their agreements with Benin.

Table A A.11. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	France	No	N/A	No	N/A
2	Norway	No	N/A	No	N/A
3	Burkina Faso	No	N/A	No	N/A
4	Côte d'Ivoire	No	N/A	No	N/A
5	Guinea-Bissau*	No	N/A	No	N/A
6	Togo*	No	N/A	No	N/A
7	Mali*	No	N/A	No	N/A
8	Niger*	No	N/A	No	N/A
9	Senegal	No	N/A	No	N/A

Bermuda

A. Progress in the implementation of the minimum standard

Bermuda has two tax agreements in force, as reported in its response to the Peer Review questionnaire.

Bermuda has expressed its intention to either join the MLI or signed complying instruments with respect to its agreements.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Bermuda.

Table A A.12. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Bahrain	No	N/A	No	N/A
2	Seychelles	No	N/A	No	N/A

Botswana

A. Progress in the implementation of the minimum standard

Botswana has 15 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Botswana has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Botswana.

Botswana has indicated in its response to the questionnaire that it will seek assistance from the Secretariat to work towards its signature of the MLI.

Table A A.13. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Barbados	No	N/A	No	N/A
2	France	No	N/A	No	N/A
3	India	No	N/A	No	N/A
4	Ireland	No	N/A	No	N/A
5	Mauritius	No	N/A	No	N/A
6	Mozambique*	No	N/A	No	N/A
7	Namibia*	No	N/A	No	N/A
8	Russia	No	N/A	No	N/A
9	Seychelles	No	N/A	No	N/A
10	South Africa	No	N/A	No	N/A
11	Eswatini*	No	N/A	No	N/A
12	Sweden	No	N/A	No	N/A
13	United Kingdom	No	N/A	No	N/A
14	Zambia	No	N/A	No	N/A
15	Zimbabwe*	No	N/A	No	N/A

Brazil

A. Progress in the implementation of the minimum standard

Brazil has 33 tax agreements in force, as reported in its response to the Peer Review questionnaire. Brazil signed one complying instrument with Argentina.

For its agreement with Argentina subject to a bilateral complying instrument, Brazil is implementing the preamble statement and the PPT combined with the LOB.

Brazil indicated in its response to the questionnaire that it contacted all its treaty partners for bilateral negotiations and it currently has several ongoing negotiations.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Brazil.

Table A A.14. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Argentina	No	N/A	Yes	PPT and LOB
2	Austria	No	N/A	No	N/A
3	Belgium	No	N/A	No	N/A
4	Canada	No	N/A	No	N/A
5	Chile	No	N/A	No	N/A
6	China (People's Republic of)	No	N/A	No	N/A
7	Czech Republic	No	N/A	No	N/A
8	Denmark	No	N/A	No	N/A
9	Ecuador*	No	N/A	No	N/A
10	Finland	No	N/A	No	N/A
11	France	No	N/A	No	N/A
12	Hungary	No	N/A	No	N/A
13	India	No	N/A	No	N/A
14	Israel	No	N/A	No	N/A
15	Italy	No	N/A	No	N/A
16	Japan	No	N/A	No	N/A
17	Korea	No	N/A	No	N/A
18	Luxembourg	No	N/A	No	N/A
19	Mexico	No	N/A	No	N/A
20	Netherlands	No	N/A	No	N/A
21	Norway	No	N/A	No	N/A
22	Peru	No	N/A	No	N/A
23	Philippines*	No	N/A	No	N/A
24	Portugal	No	N/A	No	N/A
25	Russia	No	N/A	No	N/A
26	Slovak Republic	No	N/A	No	N/A
27	South Africa	No	N/A	No	N/A
28	Spain	No	N/A	No	N/A
29	Sweden	No	N/A	No	N/A
30	Trinidad and	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
	Tobago				
31	Turkey	No	N/A	No	N/A
32	Ukraine	No	N/A	No	N/A
33	Venezuela*	No	N/A	No	N/A

British Virgin Islands

A. Progress in the implementation of the minimum standard

The British Virgin Islands has one tax agreement in force with Switzerland, as reported in its response to the Peer Review questionnaire.

The British Virgin Islands have not signed any complying instrument.

B. Implementation issues

No jurisdiction has raised any concerns about the British Virgin Islands.

Table A A.15. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Switzerland	No	N/A	No	N/A

Brunei Darussalam

A. Progress in the implementation of the minimum standard

Brunei Darussalam has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Brunei Darussalam has not signed any complying instruments.

Brunei Darussalam indicated in its response to the questionnaire that it is updating its Model Tax Convention with the treaty-related BEPS minimum standards and that it is considering signing the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Brunei Darussalam.

Table A A.16. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Bahrain	No	N/A	No	N/A
2	China (People's Republic of)	No	N/A	No	N/A
3	Hong Kong (China)	No	N/A	No	N/A
4	Indonesia	No	N/A	No	N/A
5	Japan	No	N/A	No	N/A
6	Korea	No	N/A	No	N/A
7	Kuwait*	No	N/A	No	N/A
8	Lao People's Democratic Republic*	No	N/A	No	N/A
9	Luxembourg	No	N/A	No	N/A
10	Malaysia	No	N/A	No	N/A
11	Oman	No	N/A	No	N/A
12	Pakistan	No	N/A	No	N/A
13	Qatar	No	N/A	No	N/A
14	Singapore	No	N/A	No	N/A
15	United Arab Emirates	No	N/A	No	N/A
16	United Kingdom	No	N/A	No	N/A
17	Viet Nam	No	N/A	No	N/A

Bulgaria

A. Progress in the implementation of the minimum standard

Bulgaria has 69 tax agreements in force, as reported in its response to the Peer Review questionnaire. Bulgaria signed the MLI in 2017, listing 66 of its 69 tax agreements.

For 65 of its agreements listed under the MLI, Bulgaria is implementing the preamble statement (Article 6 of the MLI).[10] For its 66 agreements listed under the MLI, Bulgaria is implementing the PPT (Article 7 of the MLI). Bulgaria also opted for the simplified LOB under Article 7(6) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Bulgaria indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used for agreements with Finland, Germany, Malta, the Netherlands and Switzerland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Bulgaria.

Table A A.17. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Armenia*	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Bahrain	No	N/A	Yes	N/A
7	Belarus*	No	N/A	Yes	N/A
8	Belgium	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Croatia	No	N/A	Yes	N/A
12	Cyprus*	No	N/A	Yes	N/A
13	Czech Republic	No	N/A	Yes	N/A
14	Democratic People's Republic of Korea*	No	N/A	Yes	N/A
15	Denmark	No	N/A	Yes	N/A
16	Egypt	No	N/A	Yes	N/A
17	Estonia	No	N/A	Yes	N/A
18	Finland	No	N/A	No	N/A
19	France	No	N/A	Yes	N/A
20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Greece	No	N/A	Yes	N/A
23	Hungary	No	N/A	Yes	N/A
24	India	No	N/A	Yes	N/A
25	Indonesia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
26	Iran*	No	N/A	Yes	N/A
27	Ireland	No	N/A	Yes	N/A
28	Israel	No	N/A	Yes	N/A
29	Italy	No	N/A	Yes	N/A
30	Japan	No	N/A	Yes	N/A
31	Jordan*	No	N/A	Yes	N/A
32	Kazakhstan	No	N/A	Yes	N/A
33	Korea	No	N/A	Yes	N/A
34	Kuwait*	No	N/A	Yes	N/A
35	Latvia	No	N/A	Yes	N/A
36	Lebanon*	No	N/A	Yes	N/A
37	Lithuania	No	N/A	Yes	N/A
38	Luxembourg	No	N/A	Yes	N/A
39	Macedonia*	No	N/A	Yes	N/A
40	Malta	No	N/A	No	N/A
41	Moldova*	No	N/A	Yes	N/A
42	Mongolia	No	N/A	Yes	N/A
43	Montenegro*	No	N/A	Yes	N/A
44	Morocco*	No	N/A	Yes	N/A
45	Netherlands	No	N/A	No	N/A
46	Norway	No	N/A	Yes	N/A
47	Poland	No	N/A	Yes	N/A
48	Portugal	No	N/A	Yes	N/A
49	Qatar	No	N/A	Yes	N/A
50	Romania	No	N/A	Yes	N/A
51	Russia	No	N/A	Yes	N/A
52	Serbia	No	N/A	Yes	N/A
53	Singapore	No	N/A	Yes	N/A
54	Slovak Republic	No	N/A	Yes	N/A
55	Slovenia	No	N/A	Yes	N/A
56	South Africa	No	N/A	Yes	N/A
57	Spain	No	N/A	Yes	N/A
58	Sweden	No	N/A	Yes	N/A
59	Switzerland	No	N/A	Yes	N/A
60	Syrian Arab Republic*	No	N/A	Yes	N/A
61	Thailand	No	N/A	Yes	N/A
62	Turkey	No	N/A	Yes	N/A
63	Ukraine	No	N/A	Yes	N/A
64	United Arab Emirates	No	N/A	Yes	N/A
65	United Kingdom	No	N/A	Yes	N/A
66	United States	No	N/A	Yes	N/A
67	Uzbekistan*	No	N/A	Yes	N/A
68	Viet Nam	No	N/A	Yes	N/A
69	Zimbabwe*	No	N/A	Yes	N/A

Burkina Faso

A. Progress in the implementation of the minimum standard

Burkina Faso has three tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Regulation 08/2008/COM adopting the rules for the avoidance of double taxation within the West African Economic and Monetary Union and the rule for assistance in tax matters (the Regulation 08/2008/COM) concluded with seven of its treaty partners.[11]

Burkina Faso signed the MLI in 2017, listing two of its three tax agreements.[12]

For its two agreements listed under the MLI, Burkina Faso is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The agreement not subject to a complying instrument has not been listed under the MLI as it is a regulation of the West African Economic and Monetary Union.B. Implementation issues

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Burkina Faso.

Table A A.18. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Benin	No	N/A	No	N/A
2	Cote d'Ivoire	No	N/A	No	N/A
3	France	No	N/A	Yes	N/A
4	Guinea-Bissau*	No	N/A	No	N/A
5	Mali*	No	N/A	No	N/A
6	Niger*	No	N/A	No	N/A
7	Senegal	No	N/A	No	N/A
8	Togo*	No	N/A	No	N/A
9	Tunisia	No	N/A	Yes	N/A

Cameroon

A. Progress in the implementation of the minimum standard

Cameroon has four tax agreements in force, as reported in its response to the Peer Review questionnaire. Cameroon signed the MLI in 2017, listing its four tax agreements.[13]

For its four agreements listed under the MLI, Cameroon is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Cameroon.

Table A A.19. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Canada	No	N/A	Yes	N/A
2	France	No	N/A	Yes	N/A
3	South Africa	No	N/A	Yes	N/A
4	Tunisia	No	N/A	Yes	N/A

Canada

A. Progress in the implementation of the minimum standard

Canada has 93 tax agreements in force, as reported in its response to the Peer Review questionnaire. Canada signed the MLI in 2017, with a provisional listing of 75 of its 93 tax agreements.

For its agreements listed under the MLI, Canada is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Canada also expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision in addition to or in replacement of the PPT through bilateral negotiation. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect for each of them.

Canada also indicated in the response to its Peer Review questionnaire that bilateral negotiations had commenced with Germany and Switzerland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Canada.

Table A A.20. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	No	N/A
2	Argentina	No	N/A	Yes	N/A
3	Armenia*	No	N/A	No	N/A
4	Australia	No	N/A	Yes	N/A
5	Austria	No	N/A	Yes	N/A
6	Azerbaijan*	No	N/A	Yes	N/A
7	Bangladesh*	No	N/A	Yes	N/A
8	Barbados	No	N/A	Yes	N/A
9	Belgium	No	N/A	Yes	N/A
10	Brazil	No	N/A	Yes	N/A
11	Bulgaria	No	N/A	Yes	N/A
12	Cameroon	No	N/A	Yes	N/A
13	Chile	No	N/A	Yes	N/A
14	China (People's Republic of)	No	N/A	Yes	N/A
15	Chinese Taipei[14]	No	N/A	No	N/A
16	Colombia	No	N/A	Yes	N/A
17	Cote d'Ivoire	No	N/A	No	N/A
18	Croatia	No	N/A	Yes	N/A
19	Cyprus*	No	N/A	Yes	N/A
20	Czech Republic	No	N/A	Yes	N/A
21	Denmark	No	N/A	Yes	N/A
22	Dominican Republic*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
23	Ecuador*	No	N/A	No	N/A
24	Egypt	No	N/A	Yes	N/A
25	Estonia	No	N/A	Yes	N/A
26	Finland	No	N/A	Yes	N/A
27	France	No	N/A	Yes	N/A
28	Gabon	No	N/A	Yes	N/A
29	Germany	No	N/A	No	N/A
30	Greece	No	N/A	Yes	N/A
31	Guyana*	No	N/A	No	N/A
32	Hong Kong (China)	No	N/A	Yes	N/A
33	Hungary	No	N/A	Yes	N/A
34	Iceland	No	N/A	Yes	N/A
35	India	No	N/A	Yes	N/A
36	Indonesia	No	N/A	Yes	N/A
37	Ireland	No	N/A	Yes	N/A
38	Israel	No	N/A	Yes	N/A
39	Italy	No	N/A	Yes	N/A
40	Jamaica	No	N/A	Yes	N/A
41	Japan	No	N/A	Yes	N/A
42	Jordan*	No	N/A	Yes	N/A
43	Kazakhstan	No	N/A	Yes	N/A
44	Kenya	No	N/A	Yes	N/A
45	Korea	No	N/A	Yes	N/A
46	Kuwait*	No	N/A	No	N/A
47	Kyrgyzstan*	No	N/A	No	N/A
48	Latvia	No	N/A	Yes	N/A
49	Lithuania	No	N/A	Yes	N/A
50	Luxembourg	No	N/A	Yes	N/A
51	Malaysia	No	N/A	Yes	N/A
52	Malta	No	N/A	Yes	N/A
53	Mexico	No	N/A	Yes	N/A
54	Moldova*	No	N/A	Yes	N/A
55	Mongolia	No	N/A	Yes	N/A
56	Morocco*	No	N/A	Yes	N/A
57	Netherlands	No	N/A	Yes	N/A
58	New Zealand	No	N/A	Yes	N/A
59	Nigeria	No	N/A	Yes	N/A
60	Norway	No	N/A	Yes	N/A
61	Oman	No	N/A	No	N/A
62	Pakistan	No	N/A	Yes	N/A
63	Papua New Guinea	No	N/A	No	N/A
64	Peru	No	N/A	No	N/A
65	Philippines*	No	N/A	Yes	N/A
66	Poland	No	N/A	Yes	N/A
67	Portugal	No	N/A	Yes	N/A
68	Romania	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
69	Russia	No	N/A	Yes	N/A
70	Senegal	No	N/A	Yes	N/A
71	Serbia	No	N/A	Yes	N/A
72	Singapore	No	N/A	Yes	N/A
73	Slovak Republic	No	N/A	Yes	N/A
74	Slovenia	No	N/A	Yes	N/A
75	South Africa	No	N/A	Yes	N/A
76	Spain	No	N/A	Yes	N/A
77	Sri Lanka	No	N/A	Yes	N/A
78	Sweden	No	N/A	Yes	N/A
79	Switzerland	No	N/A	No	N/A
80	Tanzania*	No	N/A	Yes	N/A
81	Thailand	No	N/A	Yes	N/A
82	Trinidad and Tobago	No	N/A	No	N/A
83	Tunisia	No	N/A	Yes	N/A
84	Turkey	No	N/A	Yes	N/A
85	Ukraine	No	N/A	Yes	N/A
86	United Arab Emirates	No	N/A	No	N/A
87	United Kingdom	No	N/A	Yes	N/A
88	United States	No	N/A	No	N/A
89	Uzbekistan*	No	N/A	No	N/A
90	Venezuela*	No	N/A	No	N/A
91	Viet Nam	No	N/A	Yes	N/A
92	Zambia	No	N/A	Yes	N/A
93	Zimbabwe*	No	N/A	Yes	N/A

Cayman Islands

A. Progress in the implementation of the minimum standard

The Cayman Islands has not any tax agreements, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about the Cayman Islands.

Chile

A. Progress in the implementation of the minimum standard

Chile has 32 tax agreements in force, as reported in its response to the Peer Review questionnaire. Four of those agreements, the agreements with Argentina, China, Italy and Japan, comply with the minimum standard.

Chile signed the MLI in 2017, listing all of its 32 tax agreements.[15]

For Chile's compliant agreements with Argentina and China, the minimum standard is implemented through the inclusion of the preamble statement and the PPT combined with the LOB. For its compliant agreements with Italy and Japan, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For 28 of its agreements listed under the MLI, Chile is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Four of Chile's agreements, the compliant agreements with Argentina, China, Italy and Japan, are within the scope of reservations made by Chile pursuant to Article 6(4) and Article 7(15)(b) of the MLI.[16]

Chile also opted for the simplified LOB under Article 7(6) of the MLI and expressed a statement that while Chile accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Chile.

Table A A.21. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Argentina	Yes	PPT and LOB	N/A	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Belgium	No	N/A	Yes	N/A
5	Brazil	No	N/A	Yes	N/A
6	Canada	No	N/A	Yes	N/A
7	China (People's Republic of)	Yes	PPT and LOB	N/A	N/A
8	Colombia	No	N/A	Yes	N/A
9	Croatia	No	N/A	Yes	N/A
10	Czech Republic	No	N/A	Yes	N/A
11	Denmark	No	N/A	Yes	N/A
12	Ecuador*	No	N/A	Yes	N/A
13	France	No	N/A	Yes	N/A
14	Ireland	No	N/A	Yes	N/A
15	Italy	Yes	PPT	N/A	N/A
16	Japan	Yes	PPT	N/A	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
17	Korea	No	N/A	Yes	N/A
18	Malaysia	No	N/A	Yes	N/A
19	Mexico	No	N/A	Yes	N/A
20	New Zealand	No	N/A	Yes	N/A
21	Norway	No	N/A	Yes	N/A
22	Paraguay	No	N/A	Yes	N/A
23	Peru	No	N/A	Yes	N/A
24	Poland	No	N/A	Yes	N/A
25	Portugal	No	N/A	Yes	N/A
26	Russia	No	N/A	Yes	N/A
27	South Africa	No	N/A	Yes	N/A
28	Spain	No	N/A	Yes	N/A
29	Sweden	No	N/A	Yes	N/A
30	Switzerland	No	N/A	Yes	N/A
31	Thailand	No	N/A	Yes	N/A
32	United Kingdom	No	N/A	Yes	N/A

China

A. Progress in the implementation of the minimum standard

China has 101 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Chile complies with the minimum standard.

China signed the MLI in 2017, listing 99 of its 101 tax agreements.[17]

For China's compliant agreement with Chile, the minimum standard is implemented through the inclusion of the preamble statement and the PPT combined with the LOB.

For its 99 agreements listed under the MLI, China is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

China indicated that the agreement with India has not been listed under the MLI as bilateral negotiations would be used instead.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with China.

Table A A.22. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Armenia*	No	N/A	Yes	N/A
4	Australia	No	N/A	Yes	N/A
5	Austria	No	N/A	Yes	N/A
6	Azerbaijan*	No	N/A	Yes	N/A
7	Bahrain	No	N/A	Yes	N/A
8	Bangladesh*	No	N/A	Yes	N/A
9	Barbados	No	N/A	Yes	N/A
10	Belarus*	No	N/A	Yes	N/A
11	Belgium	No	N/A	Yes	N/A
12	Bosnia and Herzegovina*	No	N/A	Yes	N/A
13	Brazil	No	N/A	Yes	N/A
14	Brunei Darussalam	No	N/A	Yes	N/A
15	Bulgaria	No	N/A	Yes	N/A
16	Cambodia*	No	N/A	Yes	N/A
17	Canada	No	N/A	Yes	N/A
18	Chile	Yes	PPT and LOB	N/A	N/A
19	Croatia	No	N/A	Yes	N/A
20	Cuba*	No	N/A	Yes	N/A
21	Cyprus*	No	N/A	Yes	N/A
22	Czech Republic	No	N/A	Yes	N/A
23	Denmark	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Ecuador*	No	N/A	Yes	N/A
25	Egypt	No	N/A	Yes	N/A
26	Estonia	No	N/A	Yes	N/A
27	Ethiopia*	No	N/A	Yes	N/A
28	Finland	No	N/A	Yes	N/A
29	France	No	N/A	Yes	N/A
30	Georgia	No	N/A	Yes	N/A
31	Germany	No	N/A	Yes	N/A
32	Greece	No	N/A	Yes	N/A
33	Hungary	No	N/A	Yes	N/A
34	Iceland	No	N/A	Yes	N/A
35	India	No	N/A	No	N/A
36	Indonesia	No	N/A	Yes	N/A
37	Iran*	No	N/A	Yes	N/A
38	Ireland	No	N/A	Yes	N/A
39	Israel	No	N/A	Yes	N/A
40	Italy	No	N/A	Yes	N/A
41	Jamaica	No	N/A	Yes	N/A
42	Japan	No	N/A	Yes	N/A
43	Kazakhstan	No	N/A	Yes	N/A
44	Korea	No	N/A	Yes	N/A
45	Kuwait*	No	N/A	Yes	N/A
46	Kyrgyzstan*	No	N/A	Yes	N/A
47	Lao People's Democratic Republic*	No	N/A	Yes	N/A
48	Latvia	No	N/A	Yes	N/A
49	Lithuania	No	N/A	Yes	N/A
50	Luxembourg	No	N/A	Yes	N/A
51	Macedonia*	No	N/A	Yes	N/A
52	Malaysia	No	N/A	Yes	N/A
53	Malta	No	N/A	Yes	N/A
54	Mauritius	No	N/A	Yes	N/A
55	Mexico	No	N/A	Yes	N/A
56	Moldova*	No	N/A	Yes	N/A
57	Mongolia	No	N/A	Yes	N/A
58	Montenegro*	No	N/A	Yes	N/A
59	Morocco*	No	N/A	Yes	N/A
60	Nepal*	No	N/A	Yes	N/A
61	Netherlands	No	N/A	Yes	N/A
62	New Zealand	No	N/A	Yes	N/A
63	Nigeria	No	N/A	Yes	N/A
64	Norway	No	N/A	Yes	N/A
65	Oman	No	N/A	Yes	N/A
66	Pakistan	No	N/A	Yes	N/A
67	Papua New Guinea	No	N/A	Yes	N/A
68	Philippines*	No	N/A	Yes	N/A
69	Poland	No	N/A	Yes	N/A
70	Portugal	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
71	Qatar	No	N/A	Yes	N/A
72	Romania	No	N/A	Yes	N/A
73	Russia	No	N/A	Yes	N/A
74	Saudi Arabia	No	N/A	Yes	N/A
75	Serbia	No	N/A	Yes	N/A
76	Seychelles	No	N/A	Yes	N/A
77	Singapore	No	N/A	Yes	N/A
78	Slovak Republic	No	N/A	Yes	N/A
79	Slovenia	No	N/A	Yes	N/A
80	South Africa	No	N/A	Yes	N/A
81	Spain	No	N/A	Yes	N/A
82	Sri Lanka	No	N/A	Yes	N/A
83	Sudan*	No	N/A	Yes	N/A
84	Sweden	No	N/A	Yes	N/A
85	Switzerland	No	N/A	Yes	N/A
86	Syrian Arab Republic*	No	N/A	Yes	N/A
87	Tajikistan*	No	N/A	Yes	N/A
88	Thailand	No	N/A	Yes	N/A
89	Trinidad and Tobago	No	N/A	Yes	N/A
90	Tunisia	No	N/A	Yes	N/A
91	Turkey	No	N/A	Yes	N/A
92	Turkmenistan*	No	N/A	Yes	N/A
93	Ukraine	No	N/A	Yes	N/A
94	United Arab Emirates	No	N/A	Yes	N/A
95	United Kingdom	No	N/A	Yes	N/A
96	United States	No	N/A	Yes	N/A
97	Uzbekistan*	No	N/A	Yes	N/A
98	Venezuela*	No	N/A	Yes	N/A
99	Viet Nam	No	N/A	Yes	N/A
100	Zambia	No	N/A	Yes	N/A
101	Zimbabwe*	No	N/A	Yes	N/A

Colombia

A. Progress in the implementation of the minimum standard

Colombia has ten tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Decision 578 of the Andean Community Commission for the members of the Andean Community.[18]

Colombia signed the MLI in 2017, listing nine of its ten tax agreements.[19]

For its nine agreements listed under the MLI, Colombia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Colombia also opted for the simplified LOB under Article 7(6) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The agreement not subject to a complying instrument has not been listed under the MLI as it is a Decision of the Commission of the Andean Community.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Colombia.

Table A A.23. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Bolivia*	No	N/A	No	N/A
2	Canada	No	N/A	Yes	N/A
3	Chile	No	N/A	Yes	N/A
4	Czech Republic	No	N/A	Yes	N/A
5	Ecuador*	No	N/A	No	N/A
6	India	No	N/A	Yes	N/A
7	Korea	No	N/A	Yes	N/A
8	Mexico	No	N/A	Yes	N/A
9	Peru	No	N/A	No	N/A
10	Portugal	No	N/A	Yes	N/A
11	Spain	No	N/A	Yes	N/A
12	Switzerland	No	N/A	Yes	N/A

Congo

A. Progress in the implementation of the minimum standard

Congo has three tax agreements in force, as reported in its response to the Peer Review questionnaire.

Congo has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Congo.

Table A A.24. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	France	No	N/A	No	N/A
2	Italy	No	N/A	No	N/A
3	Mauritius	No	N/A	No	N/A

Costa Rica

A. Progress in the implementation of the minimum standard

Costa Rica has two tax agreements in force, as reported in its response to the Peer Review questionnaire.

Costa Rica signed the MLI in 2017, listing its two tax agreements.[20]

For its two agreements listed under the MLI, Costa Rica is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Costa Rica indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used with Germany.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Costa Rica.

Table A A.25. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Germany	No	N/A	Yes	N/A
2	Spain	No	N/A	Yes	N/A

Côte d'Ivoire

A. Progress in the implementation of the minimum standard

Côte d'Ivoire has 12 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Regulation 08/2008/COM adopting the rules for the avoidance of double taxation within the West African Economic and Monetary Union and the rule for assistance in tax matters (the Regulation 08/2008/COM) concluded with seven of its treaty partners.[21]

Côte d'Ivoire signed the MLI in 2018, listing ten of its 12 tax agreements.[22]

For its ten agreements listed under the MLI, Côte d'Ivoire is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Côte d'Ivoire also opted for the asymmetrical application of the simplified LOB under Article 7(7)(b) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The Regulation 08/2008/COM has not been listed under the MLI as it is a regulation of the West African Economic and Monetary Union.

B. Implementation issues

The agreement with Switzerland has not been listed under the MLI as Côte d'Ivoire and Switzerland disagree on the way the MLI modifies their agreement.

No jurisdiction has raised any concerns about their agreements with Côte d'Ivoire.

Table A A.26. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Belgium	No	N/A	Yes	N/A
2	Benin	No	N/A	No	N/A
3	Burkina Faso	No	N/A	No	N/A
4	Canada	No	N/A	Yes	N/A
5	France	No	N/A	Yes	N/A
6	Germany	No	N/A	Yes	N/A
7	Guinea-Bissau*	No	N/A	No	N/A
8	Italy	No	N/A	Yes	N/A
9	Mali*	No	N/A	No	N/A
10	Morocco*	No	N/A	Yes	N/A
11	Niger*	No	N/A	No	N/A
12	Norway	No	N/A	Yes	N/A
13	Portugal	No	N/A	Yes	N/A
14	Senegal	No	N/A	No	N/A
15	Switzerland	No	N/A	No	N/A
16	Togo*	No	N/A	No	N/A
17	Tunisia	No	N/A	Yes	N/A
18	United Kingdom	No	N/A	Yes	N/A

Croatia

A. Progress in the implementation of the minimum standard

1Croatia has 62 tax agreements in force, as reported in its response to the Peer Review questionnaire.

2Croatia signed the MLI in 2017, listing all of its 62 tax agreements.

3For its 62 agreements listed under the MLI, Croatia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Croatia.

Table A A.27. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Belarus*	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	Chile	No	N/A	Yes	N/A
11	China (People's Republic of)	No	N/A	Yes	N/A
12	Czech Republic	No	N/A	Yes	N/A
13	Denmark	No	N/A	Yes	N/A
14	Estonia	No	N/A	Yes	N/A
15	Finland	No	N/A	Yes	N/A
16	France	No	N/A	Yes	N/A
17	Georgia	No	N/A	Yes	N/A
18	Germany	No	N/A	Yes	N/A
19	Greece	No	N/A	Yes	N/A
20	Hungary	No	N/A	Yes	N/A
21	Iceland	No	N/A	Yes	N/A
22	India	No	N/A	Yes	N/A
23	Indonesia	No	N/A	Yes	N/A
24	Iran*	No	N/A	Yes	N/A
25	Ireland	No	N/A	Yes	N/A
26	Israel	No	N/A	Yes	N/A
27	Italy	No	N/A	Yes	N/A
28	Jordan*	No	N/A	Yes	N/A
29	Korea	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
30	Kosovo*	No	N/A	Yes	N/A
31	Kuwait*	No	N/A	Yes	N/A
32	Latvia	No	N/A	Yes	N/A
33	Lithuania	No	N/A	Yes	N/A
34	Luxembourg	No	N/A	Yes	N/A
35	Macedonia*	No	N/A	Yes	N/A
36	Malaysia	No	N/A	Yes	N/A
37	Malta	No	N/A	Yes	N/A
38	Mauritius	No	N/A	Yes	N/A
39	Moldova*	No	N/A	Yes	N/A
40	Montenegro*	No	N/A	Yes	N/A
41	Morocco*	No	N/A	Yes	N/A
42	Netherlands	No	N/A	Yes	N/A
43	Norway	No	N/A	Yes	N/A
44	Oman	No	N/A	Yes	N/A
45	Poland	No	N/A	Yes	N/A
46	Portugal	No	N/A	Yes	N/A
47	Qatar	No	N/A	Yes	N/A
48	Romania	No	N/A	Yes	N/A
49	Russia	No	N/A	Yes	N/A
50	San Marino	No	N/A	Yes	N/A
51	Serbia	No	N/A	Yes	N/A
52	Slovak Republic	No	N/A	Yes	N/A
53	Slovenia	No	N/A	Yes	N/A
54	South Africa	No	N/A	Yes	N/A
55	Spain	No	N/A	Yes	N/A
56	Sweden	No	N/A	Yes	N/A
57	Switzerland	No	N/A	Yes	N/A
58	Syrian Arab Republic*	No	N/A	Yes	N/A
59	Turkey	No	N/A	Yes	N/A
60	Turkmenistan*	No	N/A	Yes	N/A
61	Ukraine	No	N/A	Yes	N/A
62	United Kingdom	No	N/A	Yes	N/A

Curacao

A. Progress in the implementation of the minimum standard

Curacao has three tax agreements in force, as reported in its response to the Peer Review questionnaire.

Curacao joined the MLI in 2017, listing two of its three tax agreements.

For its two agreements listed under the MLI, Curacao is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Curacao's agreement not listed under the MLI is an arrangement governed by the domestic law of the Kingdom of the Netherlands.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Curacao.

Table A A.28. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Norway	No	N/A	Yes	N/A
2	Netherlands	No	N/A	No	N/A
3	Malta	No	N/A	Yes	N/A

Czech Republic

A. Progress in the implementation of the minimum standard

The Czech Republic has 89 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The Czech Republic signed the MLI in 2017, listing 87 of its 89 tax agreements. The Czech Republic also signed a bilateral complying instrument with Korea.

For its 87 agreements listed under the MLI, the Czech Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement subject to a bilateral complying instrument with Korea, the Czech Republic is implementing the preamble statement and the PPT.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Czech Republic.

Table A A.29. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Bahrain	No	N/A	Yes	N/A
7	Barbados	No	N/A	Yes	N/A
8	Belarus*	No	N/A	Yes	N/A
9	Belgium	No	N/A	Yes	N/A
10	Bosnia and Herzegovina*	No	N/A	Yes	N/A
11	Brazil	No	N/A	Yes	N/A
12	Bulgaria	No	N/A	Yes	N/A
13	Canada	No	N/A	Yes	N/A
14	Chile	No	N/A	Yes	N/A
15	China (People's Republic of)	No	N/A	Yes	N/A
16	Colombia	No	N/A	Yes	N/A
17	Croatia	No	N/A	Yes	N/A
18	Cyprus*	No	N/A	Yes	N/A
19	Democratic People's Republic of Korea*	No	N/A	Yes	N/A
20	Denmark	No	N/A	Yes	N/A
21	Egypt	No	N/A	Yes	N/A
22	Estonia	No	N/A	Yes	N/A
23	Ethiopia*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Finland	No	N/A	Yes	N/A
25	France	No	N/A	Yes	N/A
26	Georgia	No	N/A	Yes	N/A
27	Germany	No	N/A	Yes	N/A
28	Greece	No	N/A	Yes	N/A
29	Hong Kong (China)	No	N/A	Yes	N/A
30	Hungary	No	N/A	Yes	N/A
31	Iceland	No	N/A	Yes	N/A
32	India	No	N/A	Yes	N/A
33	Indonesia	No	N/A	Yes	N/A
34	Iran*	No	N/A	Yes	N/A
35	Ireland	No	N/A	Yes	N/A
36	Israel	No	N/A	Yes	N/A
37	Italy	No	N/A	Yes	N/A
38	Japan	No	N/A	Yes	N/A
39	Jordan*	No	N/A	Yes	N/A
40	Kazakhstan	No	N/A	Yes	N/A
41	Korea	No	N/A	Yes	PPT alone
42	Kuwait*	No	N/A	Yes	N/A
43	Latvia	No	N/A	Yes	N/A
44	Lebanon*	No	N/A	Yes	N/A
45	Liechtenstein	No	N/A	Yes	N/A
46	Lithuania	No	N/A	Yes	N/A
47	Luxembourg	No	N/A	Yes	N/A
48	Macedonia*	No	N/A	Yes	N/A
49	Malaysia	No	N/A	Yes	N/A
50	Malta	No	N/A	Yes	N/A
51	Mexico	No	N/A	Yes	N/A
52	Moldova*	No	N/A	Yes	N/A
53	Mongolia	No	N/A	Yes	N/A
54	Montenegro*	No	N/A	Yes	N/A
55	Morocco*	No	N/A	Yes	N/A
56	Netherlands	No	N/A	Yes	N/A
57	New Zealand	No	N/A	Yes	N/A
58	Nigeria	No	N/A	Yes	N/A
59	Norway	No	N/A	Yes	N/A
60	Pakistan	No	N/A	Yes	N/A
61	Panama	No	N/A	Yes	N/A
62	Philippines*	No	N/A	Yes	N/A
63	Poland	No	N/A	Yes	N/A
64	Portugal	No	N/A	Yes	N/A
65	Romania	No	N/A	Yes	N/A
66	Russia	No	N/A	Yes	N/A
67	Saudi Arabia	No	N/A	Yes	N/A
68	Serbia	No	N/A	Yes	N/A
69	Singapore	No	N/A	Yes	N/A
70	Slovak Republic	No	N/A	Yes	N/A
71	Slovenia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
72	South Africa	No	N/A	Yes	N/A
73	Spain	No	N/A	Yes	N/A
74	Sri Lanka	No	N/A	Yes	N/A
75	Sweden	No	N/A	Yes	N/A
76	Switzerland	No	N/A	Yes	N/A
77	Syrian Arab Republic*	No	N/A	Yes	N/A
78	Tajikistan*	No	N/A	Yes	N/A
79	Thailand	No	N/A	Yes	N/A
80	Tunisia	No	N/A	Yes	N/A
81	Turkey	No	N/A	Yes	N/A
82	Turkmenistan*	No	N/A	No	N/A
83	Ukraine	No	N/A	Yes	N/A
84	United Arab Emirates	No	N/A	Yes	N/A
85	United Kingdom	No	N/A	Yes	N/A
86	United States	No	N/A	Yes	N/A
87	Uzbekistan*	No	N/A	Yes	N/A
88	Venezuela*	No	N/A	Yes	N/A
89	Viet Nam	No	N/A	Yes	N/A

Democratic Republic of the Congo

A. Progress in the implementation of the minimum standard

The Democratic Republic of the Congo has two tax agreements in force, as reported in its response to the Peer Review questionnaire.

The Democratic Republic of the Congo has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Democratic Republic of the Congo.

Table A A.30. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Belgium	No	N/A	No	N/A
2	South Africa	No	N/A	No	N/A

Denmark

A. Progress in the implementation of the minimum standard

Denmark has 70 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Finland, Iceland, Norway and Sweden ("Nordic Convention").[23]

Denmark signed the MLI in 2017, listing 65 of its 70 tax agreements. Denmark also signed a bilateral complying instrument with respect to two of its agreements, the agreements with Japan and the Netherlands.

For its agreements listed under the MLI, Denmark is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Denmark has also accepted to implement a simplified LOB in agreements concluded with partners that opted in for the simplified LOB (Article 7(7)(a) of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement with Japan subject to a bilateral complying instrument, Denmark is implementing the preamble statement and the PPT combined with the LOB. For its agreement with the Netherlands subject to a bilateral complying instrument, Denmark is implementing the preamble statement and the PPT.

Denmark did not list the Nordic Convention under the MLI and indicated in the response to its Peer Review questionnaire that the agreement would shortly be subject to a complying instrument.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Denmark.

Table A A.31. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Argentina	No	N/A	Yes	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	No	N/A
5	Bangladesh*	No	N/A	Yes	N/A
6	Belarus*	No	N/A	No	N/A
7	Belgium	No	N/A	Yes	N/A
8	Brazil	No	N/A	Yes	N/A
9	Bulgaria	No	N/A	Yes	N/A
10	Canada	No	N/A	Yes	N/A
11	Chile	No	N/A	Yes	N/A
12	China (People's Republic of)	No	N/A	Yes	N/A
13	Chinese Taipei*	No	N/A	Yes	N/A
14	Croatia	No	N/A	Yes	N/A
15	Cyprus*	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
17	Egypt	No	N/A	Yes	N/A
18	Estonia	No	N/A	Yes	N/A
19	Finland	No	N/A	No	N/A
20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Ghana*	No	N/A	Yes	N/A
23	Greece	No	N/A	Yes	N/A
24	Hungary	No	N/A	Yes	N/A
25	Iceland	No	N/A	No	N/A
26	India	No	N/A	Yes	N/A
27	Indonesia	No	N/A	Yes	N/A
28	Ireland	No	N/A	Yes	N/A
29	Israel	No	N/A	Yes	N/A
30	Italy	No	N/A	Yes	N/A
31	Jamaica	No	N/A	Yes	N/A
32	Japan	No	N/A	Yes	PPT and LOB
33	Kenya	No	N/A	Yes	N/A
34	Korea	No	N/A	Yes	N/A
35	Kuwait*	No	N/A	Yes	N/A
36	Latvia	No	N/A	Yes	N/A
37	Lithuania	No	N/A	Yes	N/A
38	Luxembourg	No	N/A	Yes	N/A
39	Macedonia*	No	N/A	Yes	N/A
40	Malaysia	No	N/A	Yes	N/A
41	Malta	No	N/A	Yes	N/A
42	Mexico	No	N/A	Yes	N/A
43	Montenegro*	No	N/A	Yes	N/A
44	Morocco*	No	N/A	Yes	N/A
45	Netherlands	No	N/A	Yes	PPT alone
46	New Zealand	No	N/A	Yes	N/A
47	Norway	No	N/A	No	N/A
48	Pakistan	No	N/A	Yes	N/A
49	Philippines*	No	N/A	Yes	N/A
50	Poland	No	N/A	Yes	N/A
51	Portugal	No	N/A	Yes	N/A
52	Romania	No	N/A	Yes	N/A
53	Russia	No	N/A	Yes	N/A
54	Serbia	No	N/A	Yes	N/A
55	Singapore	No	N/A	Yes	N/A
56	Slovak Republic	No	N/A	Yes	N/A
57	Slovenia	No	N/A	Yes	N/A
58	South Africa	No	N/A	Yes	N/A
59	Sri Lanka	No	N/A	Yes	N/A
60	Sweden	No	N/A	No	N/A
61	Switzerland	No	N/A	Yes	N/A
62	Tanzania*	No	N/A	Yes	N/A
63	Thailand	No	N/A	Yes	N/A
64	Trinidad and Tobago	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
65	Tunisia	No	N/A	Yes	N/A
66	Turkey	No	N/A	Yes	N/A
67	Uganda*	No	N/A	Yes	N/A
68	Ukraine	No	N/A	Yes	N/A
69	United Kingdom	No	N/A	Yes	N/A
70	United States	No	N/A	Yes	N/A
71	Venezuela*	No	N/A	Yes	N/A
72	Viet Nam	No	N/A	Yes	N/A
73	Zambia	No	N/A	Yes	N/A

Djibouti

A.Progress in the implementation of the minimum standard

Djibouti does not have any tax agreements in force, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about Djibouti.

Egypt

A. Progress in the implementation of the minimum standard

Egypt has 57 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Egypt signed the MLI in 2017, listing 55 of its 57 tax agreements.

For its 55 agreements listed under the MLI, Egypt is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Egypt.

Table A A.32. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Bahrain	No	N/A	Yes	N/A
5	Belarus*	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bulgaria	No	N/A	Yes	N/A
8	Canada	No	N/A	Yes	N/A
9	China (People's Republic of)	No	N/A	Yes	N/A
10	Cyprus*	No	N/A	Yes	N/A
11	Czech Republic	No	N/A	Yes	N/A
12	Denmark	No	N/A	Yes	N/A
13	Ethiopia*	No	N/A	Yes	N/A
14	Finland	No	N/A	Yes	N/A
15	France	No	N/A	Yes	N/A
16	Georgia	No	N/A	Yes	N/A
17	Germany	No	N/A	Yes	N/A
18	Greece	No	N/A	Yes	N/A
19	Hungary	No	N/A	Yes	N/A
20	India	No	N/A	Yes	N/A
21	Indonesia	No	N/A	Yes	N/A
22	Iraq*	No	N/A	Yes	N/A
23	Ireland	No	N/A	Yes	N/A
24	Italy	No	N/A	Yes	N/A
25	Japan	No	N/A	Yes	N/A
26	Jordan*	No	N/A	Yes	N/A
27	Korea	No	N/A	Yes	N/A
28	Kuwait*	No	N/A	Yes	N/A
29	Lebanon*	No	N/A	Yes	N/A
30	Libya*	No	N/A	Yes	N/A
31	Malaysia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
32	Malta	No	N/A	Yes	N/A
33	Mauritius	No	N/A	Yes	N/A
34	Morocco*	No	N/A	Yes	N/A
35	Netherlands	No	N/A	Yes	N/A
36	Norway	No	N/A	Yes	N/A
37	Pakistan	No	N/A	Yes	N/A
38	Palestinian Authority*	No	N/A	Yes	N/A
39	Poland	No	N/A	Yes	N/A
40	Romania	No	N/A	Yes	N/A
41	Russia	No	N/A	Yes	N/A
42	Saudi Arabia	No	N/A	No	N/A
43	Serbia	No	N/A	Yes	N/A
44	Singapore	No	N/A	Yes	N/A
45	South Africa	No	N/A	Yes	N/A
46	Spain	No	N/A	Yes	N/A
47	Sudan*	No	N/A	Yes	N/A
48	Sweden	No	N/A	Yes	N/A
49	Switzerland	No	N/A	Yes	N/A
50	Syrian Arab Republic*	No	N/A	Yes	N/A
51	Tunisia	No	N/A	Yes	N/A
52	Turkey	No	N/A	Yes	N/A
53	Ukraine	No	N/A	Yes	N/A
54	United Arab Emirates	No	N/A	Yes	N/A
55	United Kingdom	No	N/A	Yes	N/A
56	United States	No	N/A	No	N/A
57	Yemen*	No	N/A	Yes	N/A

Estonia

A. Progress in the implementation of the minimum standard

Estonia has 58 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Estonia signed the MLI in 2018, listing 56 of its 58 tax agreements.[24]

For its 56 agreements listed under the MLI, Estonia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Estonia indicated that the agreements with Germany and Switzerland have not been listed under the MLI as bilateral negotiations would be used instead.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Estonia.

Table A A.33. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Bahrain	No	N/A	Yes	N/A
6	Belarus*	No	N/A	Yes	N/A
7	Belgium	No	N/A	Yes	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Croatia	No	N/A	Yes	N/A
12	Cyprus*	No	N/A	Yes	N/A
13	Czech Republic	No	N/A	Yes	N/A
14	Denmark	No	N/A	Yes	N/A
15	Finland	No	N/A	Yes	N/A
16	France	No	N/A	Yes	N/A
17	Georgia	No	N/A	Yes	N/A
18	Germany	No	N/A	N/A	N/A
19	Greece	No	N/A	Yes	N/A
20	Hungary	No	N/A	Yes	N/A
21	Iceland	No	N/A	Yes	N/A
22	India	No	N/A	Yes	N/A
23	Ireland	No	N/A	Yes	N/A
24	Isle of Man	No	N/A	Yes	N/A
25	Israel	No	N/A	Yes	N/A
26	Italy	No	N/A	Yes	N/A
27	Jersey	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
28	Kazakhstan	No	N/A	Yes	N/A
29	Korea	No	N/A	Yes	N/A
30	Kyrgyzstan*	No	N/A	Yes	N/A
31	Latvia	No	N/A	Yes	N/A
32	Lithuania	No	N/A	Yes	N/A
33	Luxembourg	No	N/A	Yes	N/A
34	Macedonia*	No	N/A	Yes	N/A
35	Malta	No	N/A	Yes	N/A
36	Mexico	No	N/A	Yes	N/A
37	Moldova*	No	N/A	Yes	N/A
38	Netherlands	No	N/A	Yes	N/A
39	Norway	No	N/A	Yes	N/A
40	Poland	No	N/A	Yes	N/A
41	Portugal	No	N/A	Yes	N/A
42	Romania	No	N/A	Yes	N/A
43	Serbia	No	N/A	Yes	N/A
44	Singapore	No	N/A	Yes	N/A
45	Slovak Republic	No	N/A	Yes	N/A
46	Slovenia	No	N/A	Yes	N/A
47	Spain	No	N/A	Yes	N/A
48	Sweden	No	N/A	Yes	N/A
49	Switzerland	No	N/A	No	N/A
50	Thailand	No	N/A	Yes	N/A
51	Turkey	No	N/A	Yes	N/A
52	Turkmenistan*	No	N/A	Yes	N/A
53	Ukraine	No	N/A	Yes	N/A
54	United Arab Emirates	No	N/A	Yes	N/A
55	United Kingdom	No	N/A	Yes	N/A
56	United States	No	N/A	Yes	N/A
57	Uzbekistan*	No	N/A	Yes	N/A
58	Viet Nam	No	N/A	Yes	N/A

Finland

A. Progress in the implementation of the minimum standard

Finland has 73 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Denmark, the Faroe Islands, Iceland, Norway and Sweden ("Nordic Convention").[25]

Finland signed the MLI in 2017, listing 71 of its 73 tax agreements.

For its agreements listed under the MLI, Finland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Finland did not list the Nordic Convention under the MLI and indicated in its Peer Review questionnaire that the agreement will shortly be subject to a complying instrument. Finland also indicated in its response to the Peer Review questionnaire that its agreement with Bulgaria is being renegotiated.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Finland.

Table A A.34. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Argentina	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Barbados	No	N/A	Yes	N/A
7	Belarus*	No	N/A	Yes	N/A
8	Belgium	No	N/A	Yes	N/A
9	Bosnia and Herzegovina*	No	N/A	Yes	N/A
10	Brazil	No	N/A	Yes	N/A
11	Bulgaria	No	N/A	No	N/A
12	Canada	No	N/A	Yes	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Croatia	No	N/A	Yes	N/A
15	Cyprus*	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A
17	Denmark	No	N/A	No	N/A
18	Egypt	No	N/A	Yes	N/A
19	Estonia	No	N/A	Yes	N/A
20	Faroe Islands*	No	N/A	No	N/A
21	France	No	N/A	Yes	N/A
22	Georgia	No	N/A	Yes	N/A
23	Germany	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Greece	No	N/A	Yes	N/A
25	Hungary	No	N/A	Yes	N/A
26	Iceland	No	N/A	No	N/A
27	India	No	N/A	Yes	N/A
28	Indonesia	No	N/A	Yes	N/A
29	Ireland	No	N/A	Yes	N/A
30	Israel	No	N/A	Yes	N/A
31	Italy	No	N/A	Yes	N/A
32	Japan	No	N/A	Yes	N/A
33	Kazakhstan	No	N/A	Yes	N/A
34	Korea	No	N/A	Yes	N/A
35	Kosovo*	No	N/A	Yes	N/A
36	Kyrgyzstan*	No	N/A	Yes	N/A
37	Latvia	No	N/A	Yes	N/A
38	Lithuania	No	N/A	Yes	N/A
39	Luxembourg	No	N/A	Yes	N/A
40	Macedonia*	No	N/A	Yes	N/A
41	Malaysia	No	N/A	Yes	N/A
42	Malta	No	N/A	Yes	N/A
43	Mexico	No	N/A	Yes	N/A
44	Moldova*	No	N/A	Yes	N/A
45	Montenegro*	No	N/A	Yes	N/A
46	Morocco*	No	N/A	Yes	N/A
47	Netherlands	No	N/A	Yes	N/A
48	New Zealand	No	N/A	Yes	N/A
49	Norway	No	N/A	No	N/A
50	Pakistan	No	N/A	Yes	N/A
51	Philippines*	No	N/A	Yes	N/A
52	Poland	No	N/A	Yes	N/A
53	Portugal	No	N/A	Yes	N/A
54	Romania	No	N/A	Yes	N/A
55	Russia	No	N/A	Yes	N/A
56	Serbia	No	N/A	Yes	N/A
57	Singapore	No	N/A	Yes	N/A
58	Slovak Republic	No	N/A	Yes	N/A
59	Slovenia	No	N/A	Yes	N/A
60	South Africa	No	N/A	Yes	N/A
61	Spain	No	N/A	Yes	N/A
62	Sri Lanka	No	N/A	Yes	N/A
63	Sweden	No	N/A	No	N/A
64	Switzerland	No	N/A	Yes	N/A
65	Tajikistan*	No	N/A	Yes	N/A
66	Tanzania	No	N/A	Yes	N/A
67	Thailand	No	N/A	Yes	N/A
68	Turkey	No	N/A	Yes	N/A
69	Turkmenistan*	No	N/A	Yes	N/A
70	Ukraine	No	N/A	Yes	N/A
71	United Arab Emirates	No	N/A	Yes	N/A
72	United Kingdom	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
73	United States	No	N/A	Yes	N/A
74	Uruguay	No	N/A	Yes	N/A
75	Uzbekistan*	No	N/A	Yes	N/A
76	Viet Nam	No	N/A	Yes	N/A
77	Zambia	No	N/A	Yes	N/A

France

A. Progress in the implementation of the minimum standard

France has 118 tax agreements in force, as reported in its response to the Peer Review questionnaire.

France signed the MLI in 2017, with a provisional listing of 87 of its 118 tax agreements.[26]

For its 87 agreements listed under the MLI, France is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

France deposited its instrument of ratification with the OECD Secretary-General on 26 September 2018.[27]The MLI enters into force for France on 1 January 2019.

France indicated that the agreements not subject to a complying instrument had not yet been listed under the MLI as they were concluded with treaty partners that were not members of the ad hoc Group at the time of France's signature of the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with France.

Table A A.35. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Algeria*	No	N/A	No	N/A
3	Andorra	No	N/A	Yes	N/A
4	Argentina	No	N/A	Yes	N/A
5	Armenia*	No	N/A	Yes	N/A
6	Australia	No	N/A	Yes	N/A
7	Austria	No	N/A	Yes	N/A
8	Azerbaijan*	No	N/A	Yes	N/A
9	Bahrain	No	N/A	No	N/A
10	Bangladesh*	No	N/A	Yes	N/A
11	Belarus*	No	N/A	No	N/A
12	Belgium	No	N/A	Yes	N/A
13	Benin	No	N/A	Yes	N/A
14	Bolivia*	No	N/A	No	N/A
15	Bosnia and Herzegovina*	No	N/A	Yes	N/A
16	Botswana	No	N/A	No	N/A
17	Brazil	No	N/A	Yes	N/A
18	Bulgaria	No	N/A	Yes	N/A
19	Burkina Faso	No	N/A	Yes	N/A
20	Cameroon	No	N/A	Yes	N/A
21	Canada	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
22	Central African Republic*	No	N/A	No	N/A
23	Chile	No	N/A	Yes	N/A
24	China (People's Republic of)	No	N/A	Yes	N/A
25	Congo	No	N/A	No	N/A
26	Cote d'Ivoire	No	N/A	Yes	N/A
27	Croatia	No	N/A	Yes	N/A
28	Cyprus*	No	N/A	Yes	N/A
29	Czech Republic	No	N/A	Yes	N/A
30	Ecuador*	No	N/A	No	N/A
31	Egypt	No	N/A	Yes	N/A
32	Estonia	No	N/A	Yes	N/A
33	Ethiopia*	No	N/A	No	N/A
34	Finland	No	N/A	Yes	N/A
35	Gabon	No	N/A	Yes	N/A
36	Georgia	No	N/A	Yes	N/A
37	Germany	No	N/A	Yes	N/A
38	Ghana*	No	N/A	No	N/A
39	Greece	No	N/A	Yes	N/A
40	Guinea*	No	N/A	No	N/A
41	Hong Kong (China)	No	N/A	Yes	N/A
42	Hungary	No	N/A	Yes	N/A
43	Iceland	No	N/A	Yes	N/A
44	India	No	N/A	Yes	N/A
45	Indonesia	No	N/A	Yes	N/A
46	Iran*	No	N/A	No	N/A
47	Ireland	No	N/A	Yes	N/A
48	Israel	No	N/A	Yes	N/A
49	Italy	No	N/A	Yes	N/A
50	Jamaica	No	N/A	Yes	N/A
51	Japan	No	N/A	Yes	N/A
52	Jordan*	No	N/A	Yes	N/A
53	Kazakhstan	No	N/A	Yes	N/A
54	Kenya	No	N/A	Yes	N/A
55	Korea	No	N/A	Yes	N/A
56	Kosovo*	No	N/A	No	N/A
57	Kuwait*	No	N/A	Yes	N/A
58	Kyrgyzstan*	No	N/A	No	N/A
59	Latvia	No	N/A	Yes	N/A
60	Lebanon*	No	N/A	Yes	N/A
61	Libya*	No	N/A	No	N/A
62	Lithuania	No	N/A	Yes	N/A
63	Luxembourg	No	N/A	Yes	N/A
64	Macedonia*	No	N/A	No	N/A
65	Madagascar*	No	N/A	No	N/A
66	Malawi*	No	N/A	No	N/A
67	Malaysia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
68	Mali*	No	N/A	No	N/A
69	Malta	No	N/A	Yes	N/A
70	Mauritania*	No	N/A	Yes	N/A
71	Mauritius	No	N/A	Yes	N/A
72	Mexico	No	N/A	Yes	N/A
73	Monaco	No	N/A	Yes	N/A
74	Mongolia	No	N/A	Yes	N/A
75	Montenegro*	No	N/A	No	N/A
76	Morocco*	No	N/A	Yes	N/A
77	Namibia*	No	N/A	No	N/A
78	Netherlands	No	N/A	Yes	N/A
79	New Zealand	No	N/A	Yes	N/A
80	Niger*	No	N/A	No	N/A
81	Nigeria	No	N/A	Yes	N/A
82	Norway	No	N/A	Yes	N/A
83	Oman	No	N/A	No	N/A
84	Pakistan	No	N/A	Yes	N/A
85	Panama	No	N/A	No	N/A
86	Philippines*	No	N/A	Yes	N/A
87	Poland	No	N/A	Yes	N/A
88	Portugal	No	N/A	Yes	N/A
89	Qatar	No	N/A	Yes	N/A
90	Romania	No	N/A	Yes	N/A
91	Russia	No	N/A	Yes	N/A
92	Saudi Arabia	No	N/A	Yes	N/A
93	Senegal	No	N/A	Yes	N/A
94	Serbia	No	N/A	Yes	N/A
95	Singapore	No	N/A	Yes	N/A
96	Slovak Republic	No	N/A	Yes	N/A
97	Slovenia	No	N/A	Yes	N/A
98	South Africa	No	N/A	Yes	N/A
99	Spain	No	N/A	Yes	N/A
100	Sri Lanka	No	N/A	Yes	N/A
101	Sweden	No	N/A	Yes	N/A
102	Switzerland	No	N/A	Yes	N/A
103	Syrian Arab Republic*	No	N/A	No	N/A
104	Thailand	No	N/A	Yes	N/A
105	Togo*	No	N/A	No	N/A
106	Trinidad and Tobago	No	N/A	No	N/A
107	Tunisia	No	N/A	Yes	N/A
108	Turkey	No	N/A	Yes	N/A
109	Turkmenistan*	No	N/A	No	N/A
110	Ukraine	No	N/A	Yes	N/A
111	United Arab Emirates	No	N/A	Yes	N/A
112	United Kingdom	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
113	United States	No	N/A	Yes	N/A
114	Uzbekistan*	No	N/A	No	N/A
115	Venezuela*	No	N/A	No	N/A
116	Viet Nam	No	N/A	Yes	N/A
117	Zambia	No	N/A	Yes	N/A
118	Zimbabwe*	No	N/A	Yes	N/A

Gabon

A. Progress in the implementation of the minimum standard

Gabon has four tax agreements in force, as reported in its response to the Peer Review questionnaire.

Gabon signed the MLI in 2017, listing all of its tax agreements.

For its agreements listed under the MLI, Gabon is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Gabon.

Table A A.36. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Belgium	No	N/A	Yes	N/A
2	Canada	No	N/A	Yes	N/A
3	France	No	N/A	Yes	N/A
4	Morocco*	No	N/A	Yes	N/A

Georgia

A. Progress in the implementation of the minimum standard

Georgia has 54 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Georgia signed the MLI in 2017, listing 34 of its 54 tax agreements.

For its agreements listed under the MLI, Georgia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Georgia indicated in the response to the Peer Review questionnaire that bilateral negotiations would be used for its agreement with Poland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Georgia.

Table A A.37. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Armenia*	No	N/A	No	N/A
2	Austria	No	N/A	No	N/A
3	Azerbaijan*	No	N/A	No	N/A
4	Bahrain	No	N/A	No	N/A
5	Belarus*	No	N/A	No	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bulgaria	No	N/A	Yes	N/A
8	China (People's Republic of)	No	N/A	Yes	N/A
9	Croatia	No	N/A	Yes	N/A
10	Cyprus*	No	N/A	Yes	N/A
11	Czech Republic	No	N/A	Yes	N/A
12	Denmark	No	N/A	No	N/A
13	Egypt	No	N/A	No	N/A
14	Estonia	No	N/A	Yes	N/A
15	Finland	No	N/A	Yes	N/A
16	France	No	N/A	Yes	N/A
17	Germany	No	N/A	No	N/A
18	Greece	No	N/A	Yes	N/A
19	Hungary	No	N/A	Yes	N/A
20	Iceland	No	N/A	Yes	N/A
21	India	No	N/A	Yes	N/A
22	Iran*	No	N/A	No	N/A
23	Ireland	No	N/A	Yes	N/A
24	Israel	No	N/A	Yes	N/A
25	Italy	No	N/A	Yes	N/A
26	Japan	No	N/A	No	N/A
27	Kazakhstan	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
28	Korea	No	N/A	Yes	N/A
29	Kuwait*	No	N/A	No	N/A
30	Latvia	No	N/A	Yes	N/A
31	Liechtenstein	No	N/A	Yes	N/A
32	Lithuania	No	N/A	Yes	N/A
33	Luxembourg	No	N/A	Yes	N/A
34	Malta	No	N/A	No	N/A
35	Moldova*	No	N/A	No	N/A
36	Netherlands	No	N/A	Yes	N/A
37	Norway	No	N/A	Yes	N/A
38	Poland	No	N/A	No	N/A
39	Portugal	No	N/A	Yes	N/A
40	Qatar	No	N/A	No	N/A
41	Romania	No	N/A	Yes	N/A
42	San Marino	No	N/A	Yes	N/A
43	Serbia	No	N/A	Yes	N/A
44	Singapore	No	N/A	Yes	N/A
45	Slovak Republic	No	N/A	Yes	N/A
46	Slovenia	No	N/A	Yes	N/A
47	Spain	No	N/A	Yes	N/A
48	Sweden	No	N/A	Yes	N/A
49	Switzerland	No	N/A	No	N/A
50	Turkey	No	N/A	Yes	N/A
51	Turkmenistan*	No	N/A	No	N/A
52	Ukraine	No	N/A	No	N/A
53	United Arab Emirates	No	N/A	No	N/A
54	United Kingdom	No	N/A	Yes	N/A
55	Uzbekistan*	No	N/A	No	N/A

Germany

A. Progress in the implementation of the minimum standard

Germany has 96 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Australia and Japan, comply with the minimum standard.

Germany signed the MLI in 2017, listing 35 of its 96 tax agreements.[28]

For Germany's compliant agreements with Australia, the minimum standard is implemented through the inclusion of the preamble statement and the PPT. For its compliant agreements with Japan, the minimum standard is implemented through the inclusion of the preamble statement and the PPT combined with the LOB.

For its 35 agreements listed under the MLI, Germany is implementing the preamble statement (Article 6 of the MLI). For 31 of its agreements listed under the MLI, Germany is implementing the PPT (Paragraph 1 of Article 7 of the MLI). Four of Germany's agreements, the agreements with China, Israel, Japan and Mauritius are within the scope of a reservation made by Germany pursuant to Article 7(15)(b) of the MLI.[29]The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Germany indicated that although most of its agreements do not comply with the minimum standard, these agreements generally contain a provision based on paragraph 1 of Article 28 of the German Treaty Negotiation Basis which enables Contracting States to apply domestic anti-abuse provisions such as Section 50d of the German Income Tax Act (Anti Conduit Rule) or Section 42 of the German Fiscal Code (GAAR).

Germany further indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreements with Argentina, Belgium, Bulgaria, Canada, Costa Rica, Denmark, Ecuador*, Egypt, Estonia, Finland, Greece, Iceland, India, Indonesia, Iran*, Israel, Ireland, Kyrgyzstan*, Norway, Poland, Portugal, Singapore, South Africa, Sri Lanka, Sweden, Switzerland, Tajikistan*, Trinidad and Tobago, Ukraine and the United Kingdom.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Germany.

Table A A.38. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Algeria*	No	N/A	No	N/A
3	Argentina	No	N/A	No	N/A
4	Armenia*	No	N/A	No	N/A
5	Australia	Yes	PPT alone	N/A	N/A
6	Austria	No	N/A	Yes	N/A
7	Azerbaijan*	No	N/A	No	N/A
8	Bangladesh*	No	N/A	No	N/A
9	Belarus*	No	N/A	No	N/A

10	Belgium	No	N/A	No	N/A
11	Bolivia*	No	N/A	No	N/A
12	Bosnia and Herzegovina*	No	N/A	No	N/A
13	Bulgaria	No	N/A	Yes	N/A
14	Canada	No	N/A	No	N/A
15	China (People's Republic of)	No	N/A	Yes	N/A
16	Chinese Taipei*	No	N/A	No	N/A
17	Costa Rica	No	N/A	Yes	N/A
18	Cote d'Ivoire	No	N/A	No	N/A
19	Croatia	No	N/A	Yes	N/A
20	Cyprus*	No	N/A	Yes	N/A
21	Czech Republic	No	N/A	Yes	N/A
22	Denmark	No	N/A	Yes	N/A
23	Ecuador*	No	N/A	No	N/A
24	Egypt	No	N/A	No	N/A
25	Estonia	No	N/A	Yes	N/A
26	Finland	No	N/A	Yes	N/A
27	France	No	N/A	Yes	N/A
28	Georgia	No	N/A	No	N/A
29	Ghana*	No	N/A	No	N/A
30	Greece	No	N/A	No	N/A
31	Hungary	No	N/A	Yes	N/A
32	Iceland	No	N/A	No	N/A
33	India	No	N/A	No	N/A
34	Indonesia	No	N/A	No	N/A
35	Iran*	No	N/A	No	N/A
36	Ireland	No	N/A	Yes	N/A
37	Israel	No	N/A	Yes	N/A
38	Italy	No	N/A	Yes	N/A
39	Jamaica	No	N/A	No	N/A
40	Japan	Yes	PPT and LOB	N/A	N/A
41	Kazakhstan	No	N/A	No	N/A
42	Kenya	No	N/A	No	N/A
43	Korea	No	N/A	Yes	N/A
44	Kosovo*	No	N/A	No	N/A
45	Kuwait*	No	N/A	No	N/A
46	Kyrgyzstan*	No	N/A	No	N/A
47	Latvia	No	N/A	Yes	N/A
48	Liberia	No	N/A	No	N/A
49	Liechtenstein	No	N/A	Yes	N/A
50	Lithuania	No	N/A	Yes	N/A
51	Luxembourg	No	N/A	Yes	N/A
52	Macedonia*	No	N/A	No	N/A
53	Malaysia	No	N/A	No	N/A
54	Malta	No	N/A	Yes	N/A
55	Mauritius	No	N/A	Yes	N/A
56	Mexico	No	N/A	Yes	N/A
57	Moldova*	No	N/A	No	N/A
58	Mongolia	No	N/A	No	N/A
59	Montenegro*	No	N/A	No	N/A

60	Morocco*	No	N/A	No	N/A
61	Namibia*	No	N/A	No	N/A
62	Netherlands	No	N/A	Yes	N/A
63	New Zealand	No	N/A	Yes	N/A
64	Norway	No	N/A	No	N/A
65	Pakistan	No	N/A	No	N/A
66	Philippines*	No	N/A	No	N/A
67	Poland	No	N/A	No	N/A
68	Portugal	No	N/A	No	N/A
69	Romania	No	N/A	Yes	N/A
70	Russia	No	N/A	Yes	N/A
71	Serbia	No	N/A	No	N/A
72	Singapore	No	N/A	No	N/A
73	Slovak Republic	No	N/A	Yes	N/A
74	Slovenia	No	N/A	Yes	N/A
75	South Africa	No	N/A	No	N/A
76	Spain	No	N/A	Yes	N/A
77	Sri Lanka	No	N/A	No	N/A
78	Sweden	No	N/A	No	N/A
79	Switzerland	No	N/A	No	N/A
80	Syrian Arab Republic*	No	N/A	No	N/A
81	Tajikistan*	No	N/A	No	N/A
82	Thailand	No	N/A	No	N/A
83	Trinidad and Tobago	No	N/A	No	N/A
84	Tunisia	No	N/A	No	N/A
85	Turkey	No	N/A	Yes	N/A
86	Turkmenistan*	No	N/A	No	N/A
87	Ukraine	No	N/A	No	N/A
88	United Arab Emirates	No	N/A	Yes	N/A
89	United Kingdom	No	N/A	Yes	N/A
90	United States	No	N/A	Yes	N/A
91	Uruguay	No	N/A	No	N/A
92	Uzbekistan*	No	N/A	No	N/A
93	Venezuela*	No	N/A	No	N/A
94	Viet Nam	No	N/A	No	N/A
95	Zambia	No	N/A	No	N/A
96	Zimbabwe*	No	N/A	No	N/A

Greece

A. Progress in the implementation of the minimum standard

Greece has 57 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Greece signed the MLI in 2017, listing all of its 57 tax agreements.

For its 57 agreements listed under the MLI, Greece is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Greece also opted for the simplified LOB under Article 7(7)(b) of the MLI. All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Greece.

Table A A.39. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Belgium	No	N/A	Yes	N/A
6	Bosnia and Herzegovina*	No	N/A	Yes	N/A
7	Bulgaria	No	N/A	Yes	N/A
8	Canada	No	N/A	Yes	N/A
9	China (People's Republic of)	No	N/A	Yes	N/A
10	Croatia	No	N/A	Yes	N/A
11	Cyprus*	No	N/A	Yes	N/A
12	Czech Republic	No	N/A	Yes	N/A
13	Denmark	No	N/A	Yes	N/A
14	Egypt	No	N/A	Yes	N/A
15	Estonia	No	N/A	Yes	N/A
16	Finland	No	N/A	Yes	N/A
17	France	No	N/A	Yes	N/A
18	Georgia	No	N/A	Yes	N/A
19	Germany	No	N/A	Yes	N/A
20	Hungary	No	N/A	Yes	N/A
21	Iceland	No	N/A	Yes	N/A
22	India	No	N/A	Yes	N/A
23	Ireland	No	N/A	Yes	N/A
24	Israel	No	N/A	Yes	N/A
25	Italy	No	N/A	Yes	N/A
26	Korea	No	N/A	Yes	N/A
27	Kuwait*	No	N/A	Yes	N/A
28	Latvia	No	N/A	Yes	N/A

29	Lithuania	No	N/A	Yes	N/A
30	Luxembourg	No	N/A	Yes	N/A
31	Malta	No	N/A	Yes	N/A
32	Mexico	No	N/A	Yes	N/A
33	Moldova*	No	N/A	Yes	N/A
34	Morocco*	No	N/A	Yes	N/A
35	Netherlands	No	N/A	Yes	N/A
36	Norway	No	N/A	Yes	N/A
37	Poland	No	N/A	Yes	N/A
38	Portugal	No	N/A	Yes	N/A
39	Qatar	No	N/A	Yes	N/A
40	Romania	No	N/A	Yes	N/A
41	Russia	No	N/A	Yes	N/A
42	San Marino	No	N/A	Yes	N/A
43	Saudi Arabia	No	N/A	Yes	N/A
44	Serbia	No	N/A	Yes	N/A
45	Slovak Republic	No	N/A	Yes	N/A
46	Slovenia	No	N/A	Yes	N/A
47	South Africa	No	N/A	Yes	N/A
48	Spain	No	N/A	Yes	N/A
49	Sweden	No	N/A	Yes	N/A
50	Switzerland	No	N/A	Yes	N/A
51	Tunisia	No	N/A	Yes	N/A
52	Turkey	No	N/A	Yes	N/A
53	Ukraine	No	N/A	Yes	N/A
54	United Arab Emirates	No	N/A	Yes	N/A
55	United Kingdom	No	N/A	Yes	N/A
56	United States	No	N/A	Yes	N/A
57	Uzbekistan*	No	N/A	Yes	N/A

Guernsey

A. Progress in the implementation of the minimum standard

Guernsey has 13 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Guernsey signed the MLI in 2017, listing ten of its 13 tax agreements.

For its ten agreements listed under the MLI, Guernsey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Guernsey indicated in its response to the Peer Review questionnaire that bilateral negotiations were going to be used for its arrangements with the United Kingdom and other Crown Dependencies.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Guernsey.

Table A A.40. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Cyprus*	No	N/A	Yes	N/A
2	Hong Kong (China)	No	N/A	Yes	N/A
3	Isle of Man	No	N/A	No	N/A
4	Jersey	No	N/A	No	N/A
5	Liechtenstein	No	N/A	Yes	N/A
6	Luxembourg	No	N/A	Yes	N/A
7	Malta	No	N/A	Yes	N/A
8	Mauritius	No	N/A	Yes	N/A
9	Monaco	No	N/A	Yes	N/A
10	Qatar	No	N/A	Yes	N/A
11	Seychelles	No	N/A	Yes	N/A
12	Singapore	No	N/A	Yes	N/A
13	United Kingdom	No	N/A	No	N/A

Haiti

A. Progress in the implementation of the minimum standard

Haiti does not have any tax agreements in force, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about Haiti.

Hong Kong, China

A. Progress in the implementation of the minimum standard

Hong Kong has 36 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Belarus*, not subject to the Peer Review, complies with the minimum standard.

Hong Kong joined the MLI in 2017, listing all of its 36 tax agreements.[30]

For its compliant agreement with Belarus*, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For 35 of its agreements listed under the MLI, Hong Kong is implementing the preamble statement (Article 6 of the MLI). For 34 of its agreements listed under the MLI, Hong Kong is implementing the PPT (Article 7 of the MLI). Two of Hong Kong's agreements, the agreements with Belarus* and Pakistan, are within the scope of reservations made by Hong Kong pursuant to Article 6(4) or Article 7(15)(b) of the MLI.[31]All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Hong Kong.

Table A A.41. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Austria	No	N/A	Yes	N/A
2	Belarus*	Yes	PPT	N/A	N/A
3	Belgium	No	N/A	Yes	N/A
4	Brunei Darussalam	No	N/A	Yes	N/A
5	Canada	No	N/A	Yes	N/A
6	Czech Republic	No	N/A	Yes	N/A
7	France	No	N/A	Yes	N/A
8	Guernsey	No	N/A	Yes	N/A
9	Hungary	No	N/A	Yes	N/A
10	Indonesia	No	N/A	Yes	N/A
11	Ireland	No	N/A	Yes	N/A
12	Italy	No	N/A	Yes	N/A
13	Japan	No	N/A	Yes	N/A
14	Jersey	No	N/A	Yes	N/A
15	Korea	No	N/A	Yes	N/A
16	Kuwait*	No	N/A	Yes	N/A
17	Latvia	No	N/A	Yes	N/A
18	Liechtenstein	No	N/A	Yes	N/A
19	Luxembourg	No	N/A	Yes	N/A
20	Malaysia	No	N/A	Yes	N/A
21	Malta	No	N/A	Yes	N/A
22	Mexico	No	N/A	Yes	N/A
23	Netherlands	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	New Zealand	No	N/A	Yes	N/A
25	Pakistan	No	N/A	Yes	N/A
26	Portugal	No	N/A	Yes	N/A
27	Qatar	No	N/A	Yes	N/A
28	Romania	No	N/A	Yes	N/A
29	Russia	No	N/A	Yes	N/A
30	South Africa	No	N/A	Yes	N/A
31	Spain	No	N/A	Yes	N/A
32	Switzerland	No	N/A	Yes	N/A
33	Thailand	No	N/A	Yes	N/A
34	United Arab Emirates	No	N/A	Yes	N/A
35	United Kingdom	No	N/A	Yes	N/A
36	Viet Nam	No	N/A	Yes	N/A

Hungary

A. Progress in the implementation of the minimum standard

Hungary has 81 tax agreements, as reported in its response to the Peer Review questionnaire.

Hungary signed the MLI in 2017, listing 66 of its 81 tax agreements.

For its agreements listed under the MLI, Hungary is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Hungary indicated in its response to the Peer Review questionnaire that the agreements not subject to a complying instrument have not been listed under the MLI as they were concluded with treaty partners that were not ad hoc Group members at the time of Hungary's signature. Further, Hungary indicated that it is not concerned by treaty shopping with respect to those agreements.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Hungary.

Table A A.42. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Armenia*	No	N/A	No	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Bahrain	No	N/A	No	N/A
7	Belarus*	No	N/A	No	N/A
8	Belgium	No	N/A	Yes	N/A
9	Bosnia Herzegovina*	No	N/A	No	N/A
10	Brazil	No	N/A	Yes	N/A
11	Bulgaria	No	N/A	Yes	N/A
12	Canada	No	N/A	Yes	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Chinese Taipei*	No	N/A	No	N/A
15	Croatia	No	N/A	Yes	N/A
16	Cyprus*	No	N/A	Yes	N/A
17	Czech Republic	No	N/A	Yes	N/A
18	Denmark	No	N/A	Yes	N/A
19	Egypt	No	N/A	Yes	N/A
20	Estonia	No	N/A	Yes	N/A
21	Finland	No	N/A	Yes	N/A
22	France	No	N/A	Yes	N/A
23	Georgia	No	N/A	Yes	N/A
24	Germany	No	N/A	Yes	N/A

25	Greece	No	N/A	Yes	N/A
26	Hong Kong	No	N/A	Yes	N/A
27	Iceland	No	N/A	Yes	N/A
28	India	No	N/A	Yes	N/A
29	Indonesia	No	N/A	Yes	N/A
30	Iran*	No	N/A	No	N/A
31	Ireland	No	N/A	Yes	N/A
32	Israel	No	N/A	Yes	N/A
33	Italy	No	N/A	Yes	N/A
34	Japan	No	N/A	Yes	N/A
35	Kazakhstan	No	N/A	Yes	N/A
36	Kosovo*	No	N/A	No	N/A
37	Kuwait*	No	N/A	No	N/A
38	Latvia	No	N/A	Yes	N/A
39	Liechtenstein	No	N/A	Yes	N/A
40	Lithuania	No	N/A	Yes	N/A
41	Luxembourg	No	N/A	Yes	N/A
42	Macedonia*	No	N/A	No	N/A
43	Malaysia	No	N/A	Yes	N/A
44	Malta	No	N/A	Yes	N/A
45	Mexico	No	N/A	Yes	N/A
46	Moldova*	No	N/A	Yes	N/A
47	Mongolia	No	N/A	Yes	N/A
48	Montenegro*	No	N/A	No	N/A
49	Morocco*	No	N/A	Yes	N/A
50	Netherlands	No	N/A	Yes	N/A
51	Norway	No	N/A	Yes	N/A
52	Oman	No	N/A	No	N/A
53	Pakistan	No	N/A	Yes	N/A
54	Philippines*	No	N/A	Yes	N/A
55	Poland	No	N/A	Yes	N/A
56	Portugal	No	N/A	Yes	N/A
57	Qatar	No	N/A	Yes	N/A
58	Romania	No	N/A	Yes	N/A
59	Russia	No	N/A	Yes	N/A
60	San Marino	No	N/A	Yes	N/A
61	Saudi Arabia	No	N/A	Yes	N/A
62	Serbia	No	N/A	Yes	N/A
63	Singapore	No	N/A	Yes	N/A
64	Slovak republic	No	N/A	Yes	N/A
65	Slovenia	No	N/A	Yes	N/A
66	South Africa	No	N/A	Yes	N/A
67	Korea	No	N/A	Yes	N/A
68	Spain	No	N/A	Yes	N/A
69	Sweden	No	N/A	Yes	N/A
70	Switzerland	No	N/A	Yes	N/A
71	Thailand	No	N/A	Yes	N/A
72	Tunisia	No	N/A	Yes	N/A
73	Turkey	No	N/A	Yes	N/A
74	Turkmenistan*	No	N/A	No	N/A
75	Ukraine	No	N/A	Yes	N/A
76	United Arab Emirates	No	N/A	No	N/A
77	United Kingdom	No	N/A	Yes	N/A

78	United States	No	N/A	Yes	N/A
79	Uruguay	No	N/A	Yes	N/A
80	Uzbekistan*	No	N/A	No	N/A
81	Vietnam	No	N/A	Yes	N/A

Iceland

A. Progress in the implementation of the minimum standard

Iceland has 40 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Denmark, the Faroe Islands, Finland, Norway and Sweden ("Nordic Convention").[32]Its agreement with Liechtenstein complies with the minimum standard.

Iceland signed the MLI in 2017, listing 35 of its 40 tax agreements.

For its compliant agreement with Liechtenstein, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its agreements listed under the MLI, Iceland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Iceland has also accepted to implement a simplified LOB in agreements concluded with partners that opted in for the simplified LOB under Article 7(7)(a) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Iceland did not list the Nordic Convention under the MLI and indicated that the agreement will shortly be subject to a complying instrument. Iceland's agreements with Austria and Germany have not been listed under the MLI as explained in the table below (agreement to be added to its list of agreements covered or bilateral negotiations used instead).

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Iceland.

Table A A.43. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Austria	No	N/A	No	N/A
3	Barbados	No	N/A	Yes	N/A
4	Belgium	No	N/A	Yes	N/A
5	Canada	No	N/A	Yes	N/A
6	China (People's Republic of)	No	N/A	Yes	N/A
7	Croatia	No	N/A	Yes	N/A
8	Cyprus*	No	N/A	Yes	N/A
9	Czech Republic	No	N/A	Yes	N/A
10	Denmark	No	N/A	No	N/A
11	Estonia	No	N/A	Yes	N/A
12	Faroe Islands*	No	N/A	No	N/A
13	Finland	No	N/A	No	N/A
14	France	No	N/A	Yes	N/A
15	Georgia	No	N/A	Yes	N/A
16	Germany	No	N/A	No	N/A
17	Greece	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
18	Greenland*	No	N/A	No	N/A
19	Hungary	No	N/A	Yes	N/A
20	India	No	N/A	Yes	N/A
21	Ireland	No	N/A	Yes	N/A
22	Italy	No	N/A	Yes	N/A
23	Korea	No	N/A	Yes	N/A
24	Latvia	No	N/A	Yes	N/A
25	Liechtenstein	Yes	PPT	N/A	N/A
26	Lithuania	No	N/A	Yes	N/A
27	Luxembourg	No	N/A	Yes	N/A
28	Malta	No	N/A	Yes	N/A
29	Mexico	No	N/A	Yes	N/A
30	Netherlands	No	N/A	Yes	N/A
31	Norway	No	N/A	No	N/A
32	Poland	No	N/A	Yes	N/A
33	Portugal	No	N/A	Yes	N/A
34	Romania	No	N/A	Yes	N/A
35	Russia	No	N/A	Yes	N/A
36	Slovak Republic	No	N/A	Yes	N/A
37	Slovenia	No	N/A	Yes	N/A
38	Spain	No	N/A	Yes	N/A
39	Sweden	No	N/A	No	N/A
40	Switzerland	No	N/A	Yes	N/A
41	Ukraine	No	N/A	Yes	N/A
42	United Kingdom	No	N/A	Yes	N/A
43	United States	No	N/A	Yes	N/A
44	Viet Nam	No	N/A	Yes	N/A

India

A. Progress in the implementation of the minimum standard

India has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Iran*, not subject to the Peer Review, complies with the minimum standard.

India signed the MLI in 2017, listing 93 of its 95 tax agreements.[33]

For its compliant agreement with Iran*, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its 93 agreements listed under the MLI, India is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). India also opted for the simplified LOB under Article 7(6) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

India indicated in its Peer Review questionnaire that it will add its agreement with Hong Kong (China) in its list of agreements to be covered under the MLI when it deposits its instrument of ratification of the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with India.

Table A A.44. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Bangladesh*	No	N/A	Yes	N/A
6	Belarus*	No	N/A	Yes	N/A
7	Belgium	No	N/A	Yes	N/A
8	Bhutan*	No	N/A	Yes	N/A
9	Botswana	No	N/A	Yes	N/A
10	Brazil	No	N/A	Yes	N/A
11	Bulgaria	No	N/A	Yes	N/A
12	Canada	No	N/A	Yes	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Colombia	No	N/A	Yes	N/A
15	Croatia	No	N/A	Yes	N/A
16	Cyprus*	No	N/A	Yes	N/A
17	Czech Republic	No	N/A	Yes	N/A
18	Denmark	No	N/A	Yes	N/A
19	Egypt	No	N/A	Yes	N/A
20	Estonia	No	N/A	Yes	N/A
21	Ethiopia*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
22	Fiji*	No	N/A	Yes	N/A
23	Finland	No	N/A	Yes	N/A
24	France	No	N/A	Yes	N/A
25	Georgia	No	N/A	Yes	N/A
26	Germany	No	N/A	Yes	N/A
27	Greece	No	N/A	Yes	N/A
28	Hong Kong (China)	No	N/A	Yes	N/A
29	Hungary	No	N/A	Yes	N/A
30	Iceland	No	N/A	Yes	N/A
31	Indonesia	No	N/A	Yes	N/A
32	Iran*	Yes	PPT alone	N/A	N/A
33	Ireland	No	N/A	Yes	N/A
34	Israel	No	N/A	Yes	N/A
35	Italy	No	N/A	Yes	N/A
36	Japan	No	N/A	Yes	N/A
37	Jordan*	No	N/A	Yes	N/A
38	Kazakhstan	No	N/A	Yes	N/A
39	Kenya	No	N/A	Yes	N/A
40	Korea	No	N/A	Yes	N/A
41	Kuwait*	No	N/A	Yes	N/A
42	Kyrgyzstan*	No	N/A	Yes	N/A
43	Latvia	No	N/A	Yes	N/A
44	Libya*	No	N/A	Yes	N/A
45	Lithuania	No	N/A	Yes	N/A
46	Luxembourg	No	N/A	Yes	N/A
47	Macedonia*	No	N/A	Yes	N/A
48	Malaysia	No	N/A	Yes	N/A
49	Malta	No	N/A	Yes	N/A
50	Mauritius	No	N/A	Yes	N/A
51	Mexico	No	N/A	Yes	N/A
52	Mongolia	No	N/A	Yes	N/A
53	Montenegro*	No	N/A	Yes	N/A
54	Morocco*	No	N/A	Yes	N/A
55	Mozambique*	No	N/A	Yes	N/A
56	Myanmar*	No	N/A	Yes	N/A
57	Namibia*	No	N/A	Yes	N/A
58	Nepal*	No	N/A	Yes	N/A
59	Netherlands	No	N/A	Yes	N/A
60	New Zealand	No	N/A	Yes	N/A
61	Norway	No	N/A	Yes	N/A
62	Oman	No	N/A	Yes	N/A
63	Philippines*	No	N/A	Yes	N/A
64	Poland	No	N/A	Yes	N/A
65	Portugal	No	N/A	Yes	N/A
66	Qatar	No	N/A	Yes	N/A
67	Romania	No	N/A	Yes	N/A
68	Russia	No	N/A	Yes	N/A
69	Saudi Arabia	No	N/A	Yes	N/A
70	Serbia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
71	Singapore	No	N/A	Yes	N/A
72	Slovak Republic	No	N/A	Yes	N/A
73	Slovenia	No	N/A	Yes	N/A
74	South Africa	No	N/A	Yes	N/A
75	Spain	No	N/A	Yes	N/A
76	Sri Lanka	No	N/A	Yes	N/A
77	Sudan*	No	N/A	Yes	N/A
78	Sweden	No	N/A	Yes	N/A
79	Switzerland	No	N/A	Yes	N/A
80	Syrian Arab Republic*	No	N/A	Yes	N/A
81	Tajikistan*	No	N/A	Yes	N/A
82	Tanzania*	No	N/A	Yes	N/A
83	Thailand	No	N/A	Yes	N/A
84	Trinidad and Tobago	No	N/A	Yes	N/A
85	Turkey	No	N/A	Yes	N/A
86	Turkmenistan*	No	N/A	Yes	N/A
87	Uganda*	No	N/A	Yes	N/A
88	Ukraine	No	N/A	Yes	N/A
89	United Arab Emirates	No	N/A	Yes	N/A
90	United Kingdom	No	N/A	Yes	N/A
91	United States	No	N/A	Yes	N/A
92	Uruguay	No	N/A	Yes	N/A
93	Uzbekistan*	No	N/A	Yes	N/A
94	Viet Nam	No	N/A	Yes	N/A
95	Zambia	No	N/A	Yes	N/A

Indonesia

A. Progress in the implementation of the minimum standard

Indonesia has 69 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Indonesia signed the MLI in 2017, listing 47 of its 69 tax agreements in a revised provisional MLI Position submitted to the Secretariat on 30 June 2018

For its agreements listed under the MLI, Indonesia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Indonesia also opted to apply the simplified LOB in its agreements listed under the MLI (Article 7(6) of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Indonesia indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreement with Germany.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Indonesia.

Table A A.45. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	No	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	No	N/A
5	Bangladesh*	No	N/A	No	N/A
6	Belarus*	No	N/A	No	N/A
7	Belgium	No	N/A	Yes	N/A
8	Brunei Darussalam	No	N/A	Yes	N/A
9	Bulgaria	No	N/A	Yes	N/A
10	Canada	No	N/A	Yes	N/A
11	China (People's Republic of)	No	N/A	Yes	N/A
12	Chinese Taipei*	No	N/A	No	N/A
13	Croatia	No	N/A	Yes	N/A
14	Czech Republic	No	N/A	Yes	N/A
15	Democratic People's Republic of Korea*	No	N/A	No	N/A
16	Denmark	No	N/A	Yes	N/A
17	Egypt	No	N/A	Yes	N/A
18	Finland	No	N/A	Yes	N/A
19	France	No	N/A	Yes	N/A
20	Germany	No	N/A	No	N/A
21	Hong Kong (China)	No	N/A	Yes	N/A
22	Hungary	No	N/A	Yes	N/A
23	India	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Iran*	No	N/A	No	N/A
25	Italy	No	N/A	Yes	N/A
26	Japan	No	N/A	Yes	N/A
27	Jordan*	No	N/A	No	N/A
28	Korea	No	N/A	Yes	N/A
29	Kuwait*	No	N/A	No	N/A
30	Lao People's Democratic Republic*	No	N/A	Yes	N/A
31	Luxembourg	No	N/A	Yes	N/A
32	Malaysia	No	N/A	Yes	N/A
33	Mexico	No	N/A	Yes	N/A
34	Mongolia	No	N/A	No	N/A
35	Morocco*	No	N/A	No	N/A
36	Netherlands	No	N/A	Yes	N/A
37	New Zealand	No	N/A	Yes	N/A
38	Norway	No	N/A	Yes	N/A
39	Pakistan	No	N/A	Yes	N/A
40	Papua New Guinea	No	N/A	No	N/A
41	Philippines*	No	N/A	Yes	N/A
42	Poland	No	N/A	Yes	N/A
43	Portugal	No	N/A	Yes	N/A
44	Qatar	No	N/A	Yes	N/A
45	Romania	No	N/A	Yes	N/A
46	Russia	No	N/A	Yes	N/A
47	Saudi Arabia	No	N/A	No	N/A
48	Seychelles	No	N/A	Yes	N/A
49	Singapore	No	N/A	Yes	N/A
50	Slovak Republic	No	N/A	Yes	N/A
51	South Africa	No	N/A	Yes	N/A
52	Spain	No	N/A	Yes	N/A
53	Sri Lanka	No	N/A	No	N/A
54	Sudan*	No	N/A	No	N/A
55	Suriname*	No	N/A	No	N/A
56	Sweden	No	N/A	Yes	N/A
57	Switzerland	No	N/A	Yes	N/A
58	Syrian Arab Republic*	No	N/A	No	N/A
59	Thailand	No	N/A	Yes	N/A
60	Tunisia	No	N/A	No	N/A
61	Turkey	No	N/A	Yes	N/A
62	Ukraine	No	N/A	No	N/A
63	United Arab Emirates	No	N/A	Yes	N/A
64	United Kingdom	No	N/A	Yes	N/A
65	United States	No	N/A	Yes	N/A
66	Uzbekistan*	No	N/A	No	N/A
67	Venezuela*	No	N/A	No	N/A
68	Viet Nam	No	N/A	Yes	N/A

Ireland

A. Progress in the implementation of the minimum standard

Ireland has 73 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Ireland signed the MLI in 2017, listing 70 of its 73 tax agreements.[34]

For its 71 agreements listed under the MLI, Ireland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Ireland indicated that the agreements with Germany, the Netherlands and Switzerland have not been listed under the MLI as bilateral negotiations would be used instead.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Ireland.

Table A A.46. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Bahrain	No	N/A	Yes	N/A
6	Belarus*	No	N/A	Yes	N/A
7	Belgium	No	N/A	Yes	N/A
8	Bosnia and Herzegovina*	No	N/A	Yes	N/A
9	Botswana	No	N/A	Yes	N/A
10	Bulgaria	No	N/A	Yes	N/A
11	Canada	No	N/A	Yes	N/A
12	Chile	No	N/A	Yes	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Croatia	No	N/A	Yes	N/A
15	Cyprus*	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A
17	Denmark	No	N/A	Yes	N/A
18	Egypt	No	N/A	Yes	N/A
19	Estonia	No	N/A	Yes	N/A
20	Ethiopia*	No	N/A	Yes	N/A
21	Finland	No	N/A	Yes	N/A
22	France	No	N/A	Yes	N/A
23	Georgia	No	N/A	Yes	N/A
24	Germany	No	N/A	No	N/A
25	Greece	No	N/A	Yes	N/A
26	Hong Kong (China)	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
27	Hungary	No	N/A	Yes	N/A
28	Iceland	No	N/A	Yes	N/A
29	India	No	N/A	Yes	N/A
30	Israel	No	N/A	Yes	N/A
31	Italy	No	N/A	Yes	N/A
32	Japan	No	N/A	Yes	N/A
33	Kazakhstan	No	N/A	Yes	N/A
34	Korea	No	N/A	Yes	N/A
35	Kuwait*	No	N/A	Yes	N/A
36	Latvia	No	N/A	Yes	N/A
37	Lithuania	No	N/A	Yes	N/A
38	Luxembourg	No	N/A	Yes	N/A
39	Macedonia*	No	N/A	Yes	N/A
40	Malaysia	No	N/A	Yes	N/A
41	Malta	No	N/A	Yes	N/A
42	Mexico	No	N/A	Yes	N/A
43	Moldova*	No	N/A	Yes	N/A
44	Montenegro*	No	N/A	Yes	N/A
45	Morocco*	No	N/A	Yes	N/A
46	Netherlands	No	N/A	No	N/A
47	New Zealand	No	N/A	Yes	N/A
48	Norway	No	N/A	Yes	N/A
49	Pakistan	No	N/A	Yes	N/A
50	Panama	No	N/A	Yes	N/A
51	Poland	No	N/A	Yes	N/A
52	Portugal	No	N/A	Yes	N/A
53	Qatar	No	N/A	Yes	N/A
54	Romania	No	N/A	Yes	N/A
55	Russia	No	N/A	Yes	N/A
56	Saudi Arabia	No	N/A	Yes	N/A
57	Serbia	No	N/A	Yes	N/A
58	Singapore	No	N/A	Yes	N/A
59	Slovak Republic	No	N/A	Yes	N/A
60	Slovenia	No	N/A	Yes	N/A
61	South Africa	No	N/A	Yes	N/A
62	Spain	No	N/A	Yes	N/A
63	Sweden	No	N/A	Yes	N/A
64	Switzerland	No	N/A	No	N/A
65	Thailand	No	N/A	Yes	N/A
66	Turkey	No	N/A	Yes	N/A
67	Ukraine	No	N/A	Yes	N/A
68	United Arab Emirates	No	N/A	Yes	N/A
69	United Kingdom	No	N/A	Yes	N/A
70	United States	No	N/A	Yes	N/A
71	Uzbekistan*	No	N/A	Yes	N/A
72	Viet Nam	No	N/A	Yes	N/A
73	Zambia	No	N/A	Yes	N/A

The Isle of Man

A. Progress in the implementation of the minimum standard

The Isle of Man has 11 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The Isle of Man signed the MLI in 2017, listing eight of its 11 tax agreements.

For its eight agreements listed under the MLI, the Isle of Man is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The Isle of Man deposited its instrument of ratification of the MLI with the OECD Secretary-General on 25 October 2017. The MLI has entered into force for the Isle of Man on 1 July 2018.

The Isle of Man indicated that bilateral negotiations were going to be used for its arrangements with the United Kingdom and other Crown Dependencies.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Isle of Man.

Table A A.47. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Bahrain	No	N/A	Yes	N/A
2	Belgium	No	N/A	Yes	N/A
3	Estonia	No	N/A	Yes	N/A
4	Guernsey	No	N/A	No	N/A
5	Jersey	No	N/A	No	N/A
6	Luxembourg	No	N/A	Yes	N/A
7	Malta	No	N/A	Yes	N/A
8	Qatar	No	N/A	Yes	N/A
9	Seychelles	No	N/A	Yes	N/A
10	Singapore	No	N/A	Yes	N/A
11	United Kingdom	No	N/A	No	N/A

Israel

A. Progress in the implementation of the minimum standard

Israel has 55 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Israel signed the MLI in 2017, with a provisional listing of 52 of its 55 tax agreements.[35]

For its 52 agreements listed under the MLI, Israel is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Israel deposited its instrument of ratification with the OECD Secretary-General on 13 September 2018.[36]The MLI enters into force for Israel on 1 January 2019.

Israel also indicated that that bilateral negotiations would be used for its agreements with Germany, Switzerland and the United Kingdom.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Israel.

Table A A.48. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Austria	No	N/A	Yes	N/A
2	Armenia	No	N/A	Yes	N/A
3	Azerbaijan*	No	N/A	Yes	N/A
4	Belarus*	No	N/A	Yes	N/A
5	Belgium	No	N/A	Yes	N/A
6	Brazil	No	N/A	Yes	N/A
7	Bulgaria	No	N/A	Yes	N/A
8	Canada	No	N/A	Yes	N/A
9	China (People's Republic of)	No	N/A	Yes	N/A
10	Chinese Taipei*	No	N/A	Yes	N/A
11	Croatia	No	N/A	Yes	N/A
12	Czech Republic	No	N/A	Yes	N/A
13	Denmark	No	N/A	Yes	N/A
14	Estonia	No	N/A	Yes	N/A
15	Ethiopia*	No	N/A	Yes	N/A
16	Finland	No	N/A	Yes	N/A
17	France	No	N/A	Yes	N/A
18	Georgia	No	N/A	Yes	N/A
19	Germany	No	N/A	No	N/A
20	Greece	No	N/A	Yes	N/A
21	Hungary	No	N/A	Yes	N/A
22	India	No	N/A	Yes	N/A
23	Ireland	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Italy	No	N/A	Yes	N/A
25	Jamaica	No	N/A	Yes	N/A
26	Japan	No	N/A	Yes	N/A
27	Korea	No	N/A	Yes	N/A
28	Latvia	No	N/A	Yes	N/A
29	Lithuania	No	N/A	Yes	N/A
30	Luxembourg	No	N/A	Yes	N/A
31	Malta	No	N/A	Yes	N/A
32	Mexico	No	N/A	Yes	N/A
33	Moldova*	No	N/A	Yes	N/A
34	Netherlands	No	N/A	Yes	N/A
35	Norway	No	N/A	Yes	N/A
36	Panama	No	N/A	Yes	N/A
37	Philippines*	No	N/A	Yes	N/A
38	Poland	No	N/A	Yes	N/A
39	Portugal	No	N/A	Yes	N/A
40	Romania	No	N/A	Yes	N/A
41	Russia	No	N/A	Yes	N/A
42	Singapore	No	N/A	Yes	N/A
43	Slovak Republic	No	N/A	Yes	N/A
44	Slovenia	No	N/A	Yes	N/A
45	South Africa	No	N/A	Yes	N/A
46	Spain	No	N/A	Yes	N/A
47	Sweden	No	N/A	Yes	N/A
48	Switzerland	No	N/A	No	N/A
49	Thailand	No	N/A	Yes	N/A
50	Turkey	No	N/A	Yes	N/A
51	Ukraine	No	N/A	Yes	N/A
52	United Kingdom	No	N/A	No	N/A
53	United States	No	N/A	Yes	N/A
54	Uzbekistan*	No	N/A	Yes	N/A
55	Viet Nam	No	N/A	Yes	N/A

Italy

A. Progress in the implementation of the minimum standard

Italy has 99 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Chile complies with the minimum standard.

Italy signed the MLI in 2017, listing 80 of its 99 tax agreements.[37]

For its compliant agreement with Chile, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its 80 agreements listed under the MLI, Italy is implementing the preamble statement (Article 6 of the MLI). For 67 of its agreements listed under the MLI, Italy is implementing the PPT (Article 7 of the MLI). Twelve of Italy's agreements, the agreements with Azerbaijan*, Estonia, Hong Kong, Iceland, Kazakhstan, Kuwait*, Latvia, Lebanon*, Lithuania, Qatar, San Marino and Saudi Arabia, are within the scope of a reservation made by Italy under Article 7(15)(b) of the MLI.[38]The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Italy indicated in its response to the Peer Review questionnaire that the agreements not subject to a complying instrument have not been listed under the MLI as they were concluded with treaty partners that were not ad hoc Group members at the time of Italy's signature of the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Italy.

Table A A.49. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Algeria*	No	N/A	No	N/A
3	Argentina	No	N/A	Yes	N/A
4	Armenia*	No	N/A	Yes	N/A
5	Australia	No	N/A	Yes	N/A
6	Austria	No	N/A	Yes	N/A
7	Azerbaijan*	No	N/A	Yes	N/A
8	Bangladesh*	No	N/A	Yes	N/A
9	Barbados	No	N/A	Yes	N/A
10	Belarus*	No	N/A	No	N/A
11	Belgium	No	N/A	Yes	N/A
12	Bosnia and Herzegovina*	No	N/A	Yes	N/A
13	Brazil	No	N/A	Yes	N/A
14	Bulgaria	No	N/A	Yes	N/A
15	Canada	No	N/A	Yes	N/A
16	Chile	Yes	PPT alone	No	N/A
17	China (People's Republic of)	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
18	Congo	No	N/A	No	N/A
19	Cote d'Ivoire	No	N/A	Yes	N/A
20	Croatia	No	N/A	Yes	N/A
21	Cyprus*	No	N/A	Yes	N/A
22	Czech Republic	No	N/A	Yes	N/A
23	Denmark	No	N/A	Yes	N/A
24	Ecuador*	No	N/A	No	N/A
25	Egypt	No	N/A	Yes	N/A
26	Estonia	No	N/A	Yes	N/A
27	Ethiopia*	No	N/A	No	N/A
28	Finland	No	N/A	Yes	N/A
29	France	No	N/A	Yes	N/A
30	Georgia	No	N/A	Yes	N/A
31	Germany	No	N/A	Yes	N/A
32	Ghana*	No	N/A	No	N/A
33	Greece	No	N/A	Yes	N/A
34	Hong Kong (China)	No	N/A	Yes	N/A
35	Hungary	No	N/A	Yes	N/A
36	Iceland	No	N/A	Yes	N/A
37	India	No	N/A	Yes	N/A
38	Indonesia	No	N/A	Yes	N/A
39	Ireland	No	N/A	Yes	N/A
40	Israel	No	N/A	Yes	N/A
41	Japan	No	N/A	Yes	N/A
42	Jordan*	No	N/A	Yes	N/A
43	Kazakhstan	No	N/A	Yes	N/A
44	Korea	No	N/A	Yes	N/A
45	Kuwait*	No	N/A	Yes	N/A
46	Kyrgyzstan*	No	N/A	No	N/A
47	Latvia	No	N/A	Yes	N/A
48	Lebanon*	No	N/A	Yes	N/A
49	Lithuania	No	N/A	Yes	N/A
50	Luxembourg	No	N/A	Yes	N/A
51	Macedonia*	No	N/A	No	N/A
52	Malaysia	No	N/A	Yes	N/A
53	Malta	No	N/A	Yes	N/A
54	Mauritius	No	N/A	Yes	N/A
55	Mexico	No	N/A	Yes	N/A
56	Moldova*	No	N/A	Yes	N/A
57	Montenegro*	No	N/A	No	N/A
58	Morocco*	No	N/A	Yes	N/A
59	Mozambique*	No	N/A	No	N/A
60	Netherlands	No	N/A	Yes	N/A
61	New Zealand	No	N/A	Yes	N/A
62	Norway	No	N/A	Yes	N/A
63	Oman	No	N/A	No	N/A
64	Pakistan	No	N/A	Yes	N/A
65	Panama	No	N/A	No	N/A
66	Philippines*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
67	Poland	No	N/A	Yes	N/A
68	Portugal	No	N/A	Yes	N/A
69	Qatar	No	N/A	Yes	N/A
70	Romania	No	N/A	Yes	N/A
71	Russia	No	N/A	Yes	N/A
72	San Marino	No	N/A	Yes	N/A
73	Saudi Arabia	No	N/A	Yes	N/A
74	Senegal	No	N/A	Yes	N/A
75	Serbia	No	N/A	Yes	N/A
76	Singapore	No	N/A	Yes	N/A
77	Slovak Republic	No	N/A	Yes	N/A
78	Slovenia	No	N/A	Yes	N/A
79	South Africa	No	N/A	Yes	N/A
80	Spain	No	N/A	Yes	N/A
81	Sri Lanka	No	N/A	Yes	N/A
82	Sweden	No	N/A	Yes	N/A
83	Switzerland	No	N/A	Yes	N/A
84	Syrian Arab Republic*	No	N/A	No	N/A
85	Tajikistan*	No	N/A	No	N/A
86	Tanzania*	No	N/A	Yes	N/A
87	Thailand	No	N/A	Yes	N/A
88	Trinidad and Tobago	No	N/A	No	N/A
89	Tunisia	No	N/A	Yes	N/A
90	Turkey	No	N/A	Yes	N/A
91	Uganda*	No	N/A	Yes	N/A
92	Ukraine	No	N/A	Yes	N/A
93	United Arab Emirates	No	N/A	Yes	N/A
94	United Kingdom	No	N/A	Yes	N/A
95	United States	No	N/A	Yes	N/A
96	Uzbekistan*	No	N/A	No	N/A
97	Venezuela*	No	N/A	No	N/A
98	Viet Nam	No	N/A	Yes	N/A
99	Zambia	No	N/A	Yes	N/A

Jamaica

A. Progress in the implementation of the minimum standard

Jamaica has 14 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten of its treaty partners.[39]

Jamaica signed the MLI in 2018, listing all of its 14 tax agreements.

For its 14 agreements listed under the MLI, Jamaica is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Jamaica has opted for the simplified LOB under Article 7(7)(a) of the MLI. All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Jamaica.

Table A A.50. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Antigua and Barbuda*	No	N/A	Yes	N/A
2	Barbados	No	N/A	Yes	N/A
3	Belize	No	N/A	Yes	N/A
4	Canada	No	N/A	Yes	N/A
5	China (People's Republic of)	No	N/A	Yes	N/A
6	Denmark	No	N/A	Yes	N/A
7	Dominica*	No	N/A	Yes	N/A
8	France	No	N/A	Yes	N/A
9	Germany	No	N/A	Yes	N/A
10	Grenada*	No	N/A	Yes	N/A
11	Guyana*	No	N/A	Yes	N/A
12	Israel	No	N/A	Yes	N/A
13	Mexico		N/A	Yes	N/A
14	Norway	No	N/A	Yes	N/A
15	Saint Kitts and Nevis	No	N/A	Yes	N/A
16	Saint Lucia	No	N/A	Yes	N/A
17	Saint Vincent and the Grenadines*	No	N/A	Yes	N/A
18	Spain	No	N/A	Yes	N/A
19	Sweden	No	N/A	Yes	N/A
20	Switzerland	No	N/A	Yes	N/A
21	Trinidad and Tobago	No	N/A	Yes	N/A
22	United Kingdom	No	N/A	Yes	N/A
23	United States	No	N/A	Yes	N/A

Japan

A. Progress in the implementation of the minimum standard

Japan has 68 tax agreements in force, as reported in its response to the Peer Review questionnaire. Four of those agreements, the agreements with Chile, Germany, Latvia and Slovenia, comply with the minimum standard.

Japan signed the MLI in 2017, with a provisional listing of 35 of its 68 tax agreements.[40]Japan also signed a bilateral complying instrument with respect to four of its agreements, the agreements with Austria, Belgium, Denmark and Russia.

For its compliant agreement with Germany and Latvia, the minimum standard is implemented through the inclusion of the preamble statement and the PPT combined with the LOB.[41]For its compliant agreements with Chile and Slovenia, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For 34 of its agreements listed under the MLI, Japan is implementing the preamble statement (Article 6 of the MLI).[42]For 34 of its agreements listed under the MLI, Japan is implementing the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreements with Austria, Belgium, Denmark and Russia subject to a bilateral complying instrument, Japan is implementing the preamble statement and the PPT combined with the LOB.[43]

Japan deposited its instrument of ratification with the OECD Secretary-General on 26 September 2018.[44]The MLI enters into force for Japan on 1 January 2019.

Japan indicated in the response to its Peer Review questionnaire that the agreements not subject to a complying instrument have not been listed under the MLI as they were concluded with treaty partners that were not expected to join the MLI at the time of Japan's signature.

Japan also indicated that bilateral negotiations would be used for its agreements with Austria, Belgium, Denmark, Russia and Spain.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Japan.

Table A A.51. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Armenia*	No	N/A	No	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	PPT and LOB
4	Azerbaijan*	No	N/A	No	N/A
5	Bangladesh*	No	N/A	No	N/A
6	Belarus*	No	N/A	No	N/A
7	Belgium	No	N/A	Yes	PPT and LOB
8	Brazil	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
9	Brunei Darussalam	No	N/A	No	N/A
10	Bulgaria	No	N/A	Yes	N/A
11	Canada	No	N/A	Yes	N/A
12	Chile	Yes	PPT alone	N/A	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Czech Republic	No	N/A	Yes	N/A
15	Denmark	No	N/A	Yes	PPT and LOB
16	Egypt	No	N/A	No	N/A
17	Fiji*	No	N/A	Yes	N/A
18	Finland	No	N/A	Yes	N/A
19	France	No	N/A	Yes	N/A
20	Georgia	No	N/A	No	N/A
21	Germany	Yes	PPT and LOB	N/A	N/A
22	Hong Kong (China)	No	N/A	Yes	N/A
23	Hungary	No	N/A	Yes	N/A
24	India	No	N/A	Yes	N/A
25	Indonesia	No	N/A	Yes	N/A
26	Ireland	No	N/A	Yes	N/A
27	Israel	No	N/A	Yes	N/A
28	Italy	No	N/A	Yes	N/A
29	Kazakhstan	No	N/A	No	N/A
30	Korea	No	N/A	Yes	N/A
31	Kuwait*	No	N/A	Yes	N/A
32	Kyrgyzstan*	No	N/A	No	N/A
33	Latvia	Yes	PPT and LOB	N/A	N/A
34	Luxembourg	No	N/A	Yes	N/A
35	Malaysia	No	N/A	Yes	N/A
36	Mexico	No	N/A	Yes	N/A
37	Moldova*	No	N/A	No	N/A
38	Netherlands	No	N/A	Yes	N/A
39	New Zealand	No	N/A	Yes	N/A
40	Norway	No	N/A	Yes	N/A
41	Oman	No	N/A	No	N/A
42	Pakistan	No	N/A	Yes	N/A
43	Philippines*	No	N/A	No	N/A
44	Poland	No	N/A	Yes	N/A
45	Portugal	No	N/A	Yes	N/A
46	Qatar	No	N/A	No	N/A
47	Romania	No	N/A	Yes	N/A
48	Russia	No	N/A	Yes	PPT and LOB
49	Saudi Arabia	No	N/A	Yes	N/A
50	Singapore	No	N/A	Yes	N/A
51	Slovak Republic	No	N/A	Yes	N/A
52	Slovenia	Yes	PPT alone	N/A	N/A
53	South Africa	No	N/A	Yes	N/A
54	Spain	No	N/A	No	N/A
55	Sri Lanka	No	N/A	No	N/A
56	Sweden	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
57	Switzerland	No	N/A	No	N/A
58	Tajikistan*	No	N/A	No	N/A
59	Thailand	No	N/A	No	N/A
60	Turkey	No	N/A	Yes	N/A
61	Turkmenistan*	No	N/A	No	N/A
62	Ukraine	No	N/A	No	N/A
63	United Arab Emirates	No	N/A	No	N/A
64	United Kingdom	No	N/A	Yes	N/A
65	United States	No	N/A	No	N/A
66	Uzbekistan*	No	N/A	No	N/A
67	Viet Nam	No	N/A	No	N/A
68	Zambia	No	N/A	No	N/A

Jersey

A. Progress in the implementation of the minimum standard

Jersey has 13 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Jersey signed the MLI in 2017, listing ten of its 13 tax agreements.

For its ten agreements listed under the MLI, Jersey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Jersey deposited its instrument of ratification of the MLI with the OECD Secretary-General on 15 December 2018. The MLI has entered into force for Jersey on 1 July 2018.

Jersey indicated that bilateral negotiations were going to be used for its arrangements with the United Kingdom and other Crown Dependencies.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Jersey.

Table A A.52. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Cyprus*	No	N/A	Yes	N/A
2	Estonia	No	N/A	Yes	N/A
3	Guernsey	No	N/A	No	N/A
4	Hong Kong (China)	No	N/A	Yes	N/A
5	Isle of Man	No	N/A	No	N/A
6	Luxembourg	No	N/A	Yes	N/A
7	Malta	No	N/A	Yes	N/A
8	Qatar	No	N/A	Yes	N/A
9	Rwanda*	No	N/A	Yes	N/A
10	Seychelles	No	N/A	Yes	N/A
11	Singapore	No	N/A	Yes	N/A
12	United Arab Emirates	No	N/A	Yes	N/A
13	United Kingdom	No	N/A	No	N/A

Kazakhstan

A. Progress in the implementation of the minimum standard

Kazakhstan has 54 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Kazakhstan signed the MLI in 2018, listing all of its 54 tax agreements.

For its 54 agreements listed under the MLI, Kazakhstan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Kazakhstan also opted for the simplified LOB pursuant to Article 7(6) of the MLI. All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Kazakhstan.

Table A A.53. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Armenia*	No	N/A	Yes	N/A
2	Austria	No	N/A	Yes	N/A
3	Azerbaijan*	No	N/A	Yes	N/A
4	Belarus*	No	N/A	Yes	N/A
5	Belgium	No	N/A	Yes	N/A
6	Bulgaria	No	N/A	Yes	N/A
7	Canada	No	N/A	Yes	N/A
8	China (People's Republic of)	No	N/A	Yes	N/A
9	Croatia	No	N/A	Yes	N/A
10	Czech Republic	No	N/A	Yes	N/A
11	Estonia	No	N/A	Yes	N/A
12	Finland	No	N/A	Yes	N/A
13	France	No	N/A	Yes	N/A
14	Georgia	No	N/A	Yes	N/A
15	Germany	No	N/A	Yes	N/A
16	Hungary	No	N/A	Yes	N/A
17	India	No	N/A	Yes	N/A
18	Iran*	No	N/A	Yes	N/A
19	Ireland	No	N/A	Yes	N/A
20	Italy	No	N/A	Yes	N/A
21	Japan	No	N/A	Yes	N/A
22	Korea	No	N/A	Yes	N/A
23	Kyrgyzstan*	No	N/A	Yes	N/A
24	Latvia	No	N/A	Yes	N/A
25	Lithuania	No	N/A	Yes	N/A
26	Luxembourg	No	N/A	Yes	N/A
27	Macedonia*	No	N/A	Yes	N/A
28	Malaysia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
29	Moldova*	No	N/A	Yes	N/A
30	Mongolia	No	N/A	Yes	N/A
31	Netherlands	No	N/A	Yes	N/A
32	Norway	No	N/A	Yes	N/A
33	Pakistan	No	N/A	Yes	N/A
34	Poland	No	N/A	Yes	N/A
35	Qatar	No	N/A	Yes	N/A
36	Romania	No	N/A	Yes	N/A
37	Russia	No	N/A	Yes	N/A
38	Saudi Arabia	No	N/A	Yes	N/A
39	Serbia	No	N/A	Yes	N/A
40	Singapore	No	N/A	Yes	N/A
41	Slovak Republic	No	N/A	Yes	N/A
42	Slovenia	No	N/A	Yes	N/A
43	Spain	No	N/A	Yes	N/A
44	Sweden	No	N/A	Yes	N/A
45	Switzerland	No	N/A	Yes	N/A
46	Tajikistan*	No	N/A	Yes	N/A
47	Turkey	No	N/A	Yes	N/A
48	Turkmenistan*	No	N/A	Yes	N/A
49	Ukraine	No	N/A	Yes	N/A
50	United Arab Emirates	No	N/A	Yes	N/A
51	United Kingdom	No	N/A	Yes	N/A
52	United States	No	N/A	Yes	N/A
53	Uzbekistan*	No	N/A	Yes	N/A
54	Viet Nam	No	N/A	Yes	N/A

Kenya

A. Progress in the implementation of the minimum standard

Kenya has 15 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Kenya has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Kenya.

Table A A.54. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Canada	No	N/A	No	N/A
2	Denmark	No	N/A	No	N/A
3	France	No	N/A	No	N/A
4	Germany	No	N/A	No	N/A
5	India	No	N/A	No	N/A
6	Iran*	No	N/A	No	N/A
7	Korea	No	N/A	No	N/A
8	Norway	No	N/A	No	N/A
9	Qatar	No	N/A	No	N/A
10	Seychelles	No	N/A	No	N/A
11	South Africa	No	N/A	No	N/A
12	Sweden	No	N/A	No	N/A
13	United Arab Emirates	No	N/A	No	N/A
14	United Kingdom	No	N/A	No	N/A
15	Zambia	No	N/A	No	N/A

Korea

A. Progress in the implementation of the minimum standard

Korea has 93 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Korea signed the MLI in 2017, listing 63 of its 93 tax agreements. Korea also signed a bilateral complying instrument with the Czech Republic.

For its agreements listed under the MLI, Korea is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement with the Czech Republic subject to a bilateral complying instrument, Korea is implementing the preamble statement and the PPT.

Korea indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreements with Albania*, Austria, Bahrain, Belarus*, Brazil, Brunei Darussalam, Ecuador*, Ethiopia*, Germany, Iran*, Kenya, Kyrgyzstan*, Lao*, Malaysia, Myanmar*, Nepal*, Peru, Singapore, Switzerland, Tajikistan*, Turkey, Turkmenistan*, the United Arab Emirates, Uzbekistan*, Venezuela* and Viet Nam.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Korea.

Table A A.55. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Algeria*	No	N/A	No	N/A
3	Australia	No	N/A	No	N/A
4	Austria	No	N/A	No	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Bahrain	No	N/A	No	N/A
7	Bangladesh*	No	N/A	Yes	N/A
8	Belarus*	No	N/A	No	N/A
9	Belgium	No	N/A	Yes	N/A
10	Brazil	No	N/A	No	N/A
11	Brunei Darussalam	No	N/A	No	N/A
12	Bulgaria	No	N/A	Yes	N/A
13	Canada	No	N/A	Yes	N/A
14	Chile	No	N/A	Yes	N/A
15	China (People's Republic of)	No	N/A	Yes	N/A
16	Colombia	No	N/A	Yes	N/A
17	Croatia	No	N/A	Yes	N/A
18	Czech Republic	No	N/A	Yes	PPT alone
19	Denmark	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
20	Ecuador*	No	N/A	No	N/A
21	Egypt	No	N/A	Yes	N/A
22	Estonia	No	N/A	Yes	N/A
23	Ethiopia*	No	N/A	No	N/A
24	Fiji*	No	N/A	Yes	N/A
25	Finland	No	N/A	Yes	N/A
26	France	No	N/A	Yes	N/A
27	Gabon	No	N/A	Yes	N/A
28	Georgia	No	N/A	Yes	N/A
29	Germany	No	N/A	Yes	N/A
30	Greece	No	N/A	Yes	N/A
31	Hong Kong (China)	No	N/A	Yes	N/A
32	Hungary	No	N/A	Yes	N/A
33	Iceland	No	N/A	Yes	N/A
34	India	No	N/A	Yes	N/A
35	Indonesia	No	N/A	Yes	N/A
36	Iran*	No	N/A	No	N/A
37	Ireland	No	N/A	Yes	N/A
38	Israel	No	N/A	Yes	N/A
39	Italy	No	N/A	Yes	N/A
40	Japan	No	N/A	Yes	N/A
41	Jordan*	No	N/A	Yes	N/A
42	Kazakhstan	No	N/A	Yes	N/A
43	Kenya	No	N/A	No	N/A
44	Kuwait*	No	N/A	Yes	N/A
45	Kyrgyzstan*	No	N/A	No	N/A
46	Lao People's Democratic Republic*	No	N/A	No	N/A
47	Latvia	No	N/A	Yes	N/A
48	Lithuania	No	N/A	Yes	N/A
49	Luxembourg	No	N/A	Yes	N/A
50	Malaysia	No	N/A	No	N/A
51	Malta	No	N/A	Yes	N/A
52	Mexico	No	N/A	Yes	N/A
53	Mongolia	No	N/A	Yes	N/A
54	Morocco*	No	N/A	Yes	N/A
55	Myanmar*	No	N/A	No	N/A
56	Nepal*	No	N/A	No	N/A
57	Netherlands	No	N/A	Yes	N/A
58	New Zealand	No	N/A	Yes	N/A
59	Norway	No	N/A	Yes	N/A
60	Oman	No	N/A	No	N/A
61	Pakistan	No	N/A	Yes	N/A
62	Panama	No	N/A	No	N/A
63	Papua New Guinea	No	N/A	Yes	N/A
64	Peru	No	N/A	No	N/A
65	Philippines*	No	N/A	Yes	N/A
66	Poland	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
67	Portugal	No	N/A	Yes	N/A
68	Qatar	No	N/A	Yes	N/A
69	Romania	No	N/A	Yes	N/A
70	Russia	No	N/A	Yes	N/A
71	Saudi Arabia	No	N/A	Yes	N/A
72	Serbia	No	N/A	Yes	N/A
73	Singapore	No	N/A	No	N/A
74	Slovak Republic	No	N/A	Yes	N/A
75	Slovenia	No	N/A	Yes	N/A
76	South Africa	No	N/A	Yes	N/A
77	Spain	No	N/A	Yes	N/A
78	Sri Lanka	No	N/A	Yes	N/A
79	Sweden	No	N/A	Yes	N/A
80	Switzerland	No	N/A	Yes	N/A
81	Tajikistan*	No	N/A	No	N/A
82	Thailand	No	N/A	Yes	N/A
83	Tunisia	No	N/A	Yes	N/A
84	Turkey	No	N/A	No	N/A
85	Turkmenistan*	No	N/A	No	N/A
86	Ukraine	No	N/A	Yes	N/A
87	United Arab Emirates	No	N/A	No	N/A
88	United Kingdom	No	N/A	Yes	N/A
89	United States	No	N/A	No	N/A
90	Uruguay	No	N/A	Yes	N/A
91	Uzbekistan*	No	N/A	No	N/A
92	Venezuela*	No	N/A	No	N/A
93	Viet Nam	No	N/A	No	N/A

Latvia

A. Progress in the implementation of the minimum standard

Latvia has 61 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Japan complies with the standard.

Latvia signed the MLI in 2017, listing 45 of its 61 tax agreements. Latvia also signed a bilateral complying instrument with Switzerland.

For its compliant agreement with Japan, the minimum standard is implemented through the inclusion of the preamble statement and the PPT combined with the LOB.

For its agreements listed under the MLI, Latvia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement with Switzerland subject to a bilateral complying instrument, Latvia is implementing the preamble statement and the PPT.

Latvia indicated in the response to its Peer Review questionnaire that the agreements not subject to a complying instrument have not been listed under the MLI as they were concluded with treaty partners that were not Inclusive Framework members at the time of Latvia's signature of the MLI. Further, Latvia indicated that it is not concerned by treaty shopping with respect to those agreements.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Latvia.

Table A A.56. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Armenia*	No	N/A	No	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Belarus*	No	N/A	No	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bulgaria	No	N/A	Yes	N/A
8	Canada	No	N/A	Yes	N/A
9	China (People's Republic of)	No	N/A	Yes	N/A
10	Croatia	No	N/A	Yes	N/A
11	Cyprus*	No	N/A	Yes	N/A
12	Czech Republic	No	N/A	Yes	N/A
13	Denmark	No	N/A	Yes	N/A
14	Estonia	No	N/A	Yes	N/A
15	Finland	No	N/A	Yes	N/A
16	France	No	N/A	Yes	N/A
17	Georgia	No	N/A	Yes	N/A
18	Germany	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
19	Greece	No	N/A	Yes	N/A
20	Hong Kong (China)	No	N/A	Yes	N/A
21	Hungary	No	N/A	Yes	N/A
22	Iceland	No	N/A	Yes	N/A
23	India	No	N/A	Yes	N/A
24	Ireland	No	N/A	Yes	N/A
25	Israel	No	N/A	Yes	N/A
26	Italy	No	N/A	Yes	N/A
27	Japan	Yes	PPT and LOB	N/A	N/A
28	Kazakhstan	No	N/A	No	N/A
29	Korea	No	N/A	Yes	N/A
30	Kuwait*	No	N/A	No	N/A
31	Kyrgyzstan*	No	N/A	No	N/A
32	Lithuania	No	N/A	Yes	N/A
33	Luxembourg	No	N/A	Yes	N/A
34	Macedonia*	No	N/A	No	N/A
35	Malta	No	N/A	Yes	N/A
36	Mexico	No	N/A	Yes	N/A
37	Moldova*	No	N/A	Yes	N/A
38	Montenegro*	No	N/A	Yes	N/A
39	Morocco*	No	N/A	No	N/A
40	Netherlands	No	N/A	No	N/A
41	Norway	No	N/A	Yes	N/A
42	Poland	No	N/A	Yes	N/A
43	Portugal	No	N/A	Yes	N/A
44	Qatar	No	N/A	Yes	N/A
45	Romania	No	N/A	Yes	N/A
46	Russia	No	N/A	Yes	N/A
47	Serbia	No	N/A	Yes	N/A
48	Singapore	No	N/A	Yes	N/A
49	Slovak Republic	No	N/A	Yes	N/A
50	Slovenia	No	N/A	Yes	N/A
51	Spain	No	N/A	Yes	N/A
52	Sweden	No	N/A	Yes	N/A
53	Switzerland	No	N/A	Yes	PPT alone
54	Tajikistan*	No	N/A	No	N/A
55	Turkey	No	N/A	Yes	N/A
56	Turkmenistan*	No	N/A	No	N/A
57	Ukraine	No	N/A	Yes	N/A
58	United Arab Emirates	No	N/A	No	N/A
59	United Kingdom	No	N/A	Yes	N/A
60	United States	No	N/A	No	N/A
61	Uzbekistan*	No	N/A	No	N/A

Liberia

A. Progress in the implementation of the minimum standard

Liberia has one tax agreement in force with Germany, as reported in its response to the Peer Review questionnaire.

Liberia has not signed any complying instrument.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Liberia.

Table A A.57. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Germany	No	N/A	No	N/A

Liechtenstein

A. Progress in the implementation of the minimum standard

Liechtenstein has 18 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements, the agreements with Austria, Iceland and Monaco, comply with the minimum standard.

Liechtenstein signed the MLI in 2017, listing 15 of its tax agreements.

For its compliant agreements with Austria, Iceland and Monaco, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its 15 agreements listed under the MLI, Liechtenstein is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Liechtenstein.

Table A A.58. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Andorra	No	N/A	Yes	N/A
2	Austria	Yes	PPT	N/A	N/A
3	Czech Republic	No	N/A	Yes	N/A
4	Georgia	No	N/A	Yes	N/A
5	Germany	No	N/A	Yes	N/A
6	Guernsey	No	N/A	Yes	N/A
7	Hong Kong (China)	No	N/A	Yes	N/A
8	Hungary	No	N/A	Yes	N/A
9	Iceland	Yes	PPT	N/A	N/A
10	Luxembourg	No	N/A	Yes	N/A
11	Malta	No	N/A	Yes	N/A
12	Monaco	Yes	PPT	N/A	N/A
13	San Marino	No	N/A	Yes	N/A
14	Singapore	No	N/A	Yes	N/A
15	Switzerland	No	N/A	Yes	N/A
16	United Arab Emirates	No	N/A	Yes	N/A
17	United Kingdom	No	N/A	Yes	N/A
18	Uruguay	No	N/A	Yes	N/A

Lithuania

A. Progress in the implementation of the minimum standard

Lithuania has 55 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Lithuania signed the MLI in 2017, with a provisional listing of all of its 55 tax agreements.

For its 55 agreements listed under the MLI, Lithuania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Lithuania deposited its instrument of ratification with the OECD Secretary-General on 11 September 2018.[45]The MLI enters into force for Lithuania on 1 January 2019.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Lithuania.

Table A A.59. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Armenia*	No	N/A	Yes	N/A
2	Austria	No	N/A	Yes	N/A
3	Azerbaijan*	No	N/A	Yes	N/A
4	Belarus*	No	N/A	Yes	N/A
5	Belgium	No	N/A	Yes	N/A
6	Bulgaria	No	N/A	Yes	N/A
7	Canada	No	N/A	Yes	N/A
8	China (People's Republic of)	No	N/A	Yes	N/A
9	Croatia	No	N/A	Yes	N/A
10	Cyprus*	No	N/A	Yes	N/A
11	Czech Republic	No	N/A	Yes	N/A
12	Denmark	No	N/A	Yes	N/A
13	Estonia	No	N/A	Yes	N/A
14	Finland	No	N/A	Yes	N/A
15	France	No	N/A	Yes	N/A
16	Georgia	No	N/A	Yes	N/A
17	Germany	No	N/A	Yes	N/A
18	Greece	No	N/A	Yes	N/A
19	Hungary	No	N/A	Yes	N/A
20	Iceland	No	N/A	Yes	N/A
21	India	No	N/A	Yes	N/A
22	Ireland	No	N/A	Yes	N/A
23	Israel	No	N/A	Yes	N/A
24	Italy	No	N/A	Yes	N/A
25	Kazakhstan	No	N/A	Yes	N/A
26	Korea	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
27	Kuwait*	No	N/A	Yes	N/A
28	Kyrgyzstan*	No	N/A	Yes	N/A
29	Latvia	No	N/A	Yes	N/A
30	Luxembourg	No	N/A	Yes	N/A
31	Macedonia*	No	N/A	Yes	N/A
32	Malta	No	N/A	Yes	N/A
33	Mexico	No	N/A	Yes	N/A
34	Moldova*	No	N/A	Yes	N/A
35	Morocco*	No	N/A	Yes	N/A
36	Netherlands	No	N/A	Yes	N/A
37	Norway	No	N/A	Yes	N/A
38	Poland	No	N/A	Yes	N/A
39	Portugal	No	N/A	Yes	N/A
40	Romania	No	N/A	Yes	N/A
41	Russia	No	N/A	Yes	N/A
42	Serbia	No	N/A	Yes	N/A
43	Singapore	No	N/A	Yes	N/A
44	Slovak Republic	No	N/A	Yes	N/A
45	Slovenia	No	N/A	Yes	N/A
46	Spain	No	N/A	Yes	N/A
47	Sweden	No	N/A	Yes	N/A
48	Switzerland	No	N/A	Yes	N/A
49	Turkey	No	N/A	Yes	N/A
50	Turkmenistan*	No	N/A	Yes	N/A
51	Ukraine	No	N/A	Yes	N/A
52	United Arab Emirates	No	N/A	Yes	N/A
53	United Kingdom	No	N/A	Yes	N/A
54	United States	No	N/A	Yes	N/A
55	Uzbekistan*	No	N/A	Yes	N/A

Luxembourg

A. Progress in the implementation of the minimum standard

Luxembourg has 80 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Luxembourg signed the MLI in 2017, listing all of its 80 agreements.

For its 80 agreements listed under the MLI, Luxembourg is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Luxembourg.

Table A A.60. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Andorra	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Bahrain	No	N/A	Yes	N/A
6	Barbados	No	N/A	Yes	N/A
7	Belgium	No	N/A	Yes	N/A
8	Brazil	No	N/A	Yes	N/A
9	Brunei Darussalam	No	N/A	Yes	N/A
10	Bulgaria	No	N/A	Yes	N/A
11	Canada	No	N/A	Yes	N/A
12	China (People's Republic of)	No	N/A	Yes	N/A
13	Chinese Taipei*	No	N/A	Yes	N/A
14	Croatia	No	N/A	Yes	N/A
15	Czech Republic	No	N/A	Yes	N/A
16	Denmark	No	N/A	Yes	N/A
17	Estonia	No	N/A	Yes	N/A
18	Finland	No	N/A	Yes	N/A
19	France	No	N/A	Yes	N/A
20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Greece	No	N/A	Yes	N/A
23	Guernsey	No	N/A	Yes	N/A
24	Hong Kong (China)	No	N/A	Yes	N/A
25	Hungary	No	N/A	Yes	N/A
26	Iceland	No	N/A	Yes	N/A
27	India	No	N/A	Yes	N/A
28	Indonesia	No	N/A	Yes	N/A
29	Ireland	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
30	Isle of Man	No	N/A	Yes	N/A
31	Israel	No	N/A	Yes	N/A
32	Italy	No	N/A	Yes	N/A
33	Japan	No	N/A	Yes	N/A
34	Jersey	No	N/A	Yes	N/A
35	Kazakhstan	No	N/A	Yes	N/A
36	Korea	No	N/A	Yes	N/A
37	Lao People's Democratic Republic*	No	N/A	Yes	N/A
38	Latvia	No	N/A	Yes	N/A
39	Liechtenstein	No	N/A	Yes	N/A
40	Lithuania	No	N/A	Yes	N/A
41	Macedonia*	No	N/A	Yes	N/A
42	Malaysia	No	N/A	Yes	N/A
43	Malta	No	N/A	Yes	N/A
44	Mauritius	No	N/A	Yes	N/A
45	Mexico	No	N/A	Yes	N/A
46	Moldova*	No	N/A	Yes	N/A
47	Monaco	No	N/A	Yes	N/A
48	Morocco*	No	N/A	Yes	N/A
49	Netherlands	No	N/A	Yes	N/A
50	Norway	No	N/A	Yes	N/A
51	Panama	No	N/A	Yes	N/A
52	Poland	No	N/A	Yes	N/A
53	Portugal	No	N/A	Yes	N/A
54	Qatar	No	N/A	Yes	N/A
55	Romania	No	N/A	Yes	N/A
56	Russia	No	N/A	Yes	N/A
57	San Marino	No	N/A	Yes	N/A
58	Saudi Arabia	No	N/A	Yes	N/A
59	Serbia	No	N/A	Yes	N/A
60	Seychelles	No	N/A	Yes	N/A
61	Singapore	No	N/A	Yes	N/A
62	Slovak Republic	No	N/A	Yes	N/A
63	Slovenia	No	N/A	Yes	N/A
64	South Africa	No	N/A	Yes	N/A
65	Spain	No	N/A	Yes	N/A
66	Sri Lanka	No	N/A	Yes	N/A
67	Sweden	No	N/A	Yes	N/A
68	Switzerland	No	N/A	Yes	N/A
69	Tajikistan*	No	N/A	Yes	N/A
70	Thailand	No	N/A	Yes	N/A
71	Trinidad and Tobago	No	N/A	Yes	N/A
72	Tunisia	No	N/A	Yes	N/A
73	Turkey	No	N/A	Yes	N/A
74	Ukraine	No	N/A	Yes	N/A
75	United Arab Emirates	No	N/A	Yes	N/A
76	United Kingdom	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
77	United States	No	N/A	Yes	N/A
78	Uruguay	No	N/A	Yes	N/A
79	Uzbekistan*	No	N/A	Yes	N/A
80	Viet Nam	No	N/A	Yes	N/A

Macau (China)

A. Progress in the implementation of the minimum standard

Macau (China) has five tax agreements in force, as reported in its response to the Peer Review questionnaire.

Macau (China) has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Macau (China).

Table A A.61. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Belgium	No	N/A	No	N/A
2	Cabo Verde*	No	N/A	No	N/A
3	Mozambique*	No	N/A	No	N/A
4	Portugal	No	N/A	No	N/A
5	Viet Nam	No	N/A	No	N/A

Malaysia

A. Progress in the implementation of the minimum standard

Malaysia has 72 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Malaysia signed the MLI in 2018, listing all of its 72 tax agreements.[46]

For its 72 agreements listed under the MLI, Malaysia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Malaysia.

Table A A.62. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Bahrain	No	N/A	Yes	N/A
5	Bangladesh*	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A
8	Brunei Darussalam	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	Chile	No	N/A	Yes	N/A
11	China (People's Republic of)	No	N/A	Yes	N/A
12	Croatia	No	N/A	Yes	N/A
13	Czech Republic	No	N/A	Yes	N/A
14	Denmark	No	N/A	Yes	N/A
15	Egypt	No	N/A	Yes	N/A
16	Fiji*	No	N/A	Yes	N/A
17	Finland	No	N/A	Yes	N/A
18	France	No	N/A	Yes	N/A
19	Germany	No	N/A	Yes	N/A
20	Hong Kong (China)	No	N/A	Yes	N/A
21	Hungary	No	N/A	Yes	N/A
22	India	No	N/A	Yes	N/A
23	Indonesia	No	N/A	Yes	N/A
24	Iran*	No	N/A	Yes	N/A
25	Ireland	No	N/A	Yes	N/A
26	Italy	No	N/A	Yes	N/A
27	Japan	No	N/A	Yes	N/A
28	Jordan*	No	N/A	Yes	N/A
29	Kazakhstan	No	N/A	Yes	N/A
30	Korea	No	N/A	Yes	N/A
31	Kuwait*	No	N/A	Yes	N/A
32	Kyrgyzstan*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
33	Lao People's Democratic Republic*	No	N/A	Yes	N/A
34	Lebanon*	No	N/A	Yes	N/A
35	Luxembourg	No	N/A	Yes	N/A
36	Malta	No	N/A	Yes	N/A
37	Mauritius	No	N/A	Yes	N/A
38	Mongolia	No	N/A	Yes	N/A
39	Morocco*	No	N/A	Yes	N/A
40	Myanmar*	No	N/A	Yes	N/A
41	Namibia*	No	N/A	Yes	N/A
42	Netherlands	No	N/A	Yes	N/A
43	New Zealand	No	N/A	Yes	N/A
44	Norway	No	N/A	Yes	N/A
45	Pakistan	No	N/A	Yes	N/A
46	Papua New Guinea	No	N/A	Yes	N/A
47	Philippines*	No	N/A	Yes	N/A
48	Poland	No	N/A	Yes	N/A
49	Qatar	No	N/A	Yes	N/A
50	Romania	No	N/A	Yes	N/A
51	Russia	No	N/A	Yes	N/A
52	San Marino	No	N/A	Yes	N/A
53	Saudi Arabia	No	N/A	Yes	N/A
54	Seychelles	No	N/A	Yes	N/A
55	Singapore	No	N/A	Yes	N/A
56	Slovak Republic	No	N/A	Yes	N/A
57	South Africa	No	N/A	Yes	N/A
58	Spain	No	N/A	Yes	N/A
59	Sri Lanka	No	N/A	Yes	N/A
60	Sudan*	No	N/A	Yes	N/A
61	Sweden	No	N/A	Yes	N/A
62	Switzerland	No	N/A	Yes	N/A
63	Syrian Arab Republic*	No	N/A	Yes	N/A
64	Thailand	No	N/A	Yes	N/A
65	Turkey	No	N/A	Yes	N/A
66	Turkmenistan*	No	N/A	Yes	N/A
67	United Arab Emirates	No	N/A	Yes	N/A
68	United Kingdom	No	N/A	Yes	N/A
69	Uzbekistan*	No	N/A	Yes	N/A
70	Venezuela*	No	N/A	Yes	N/A
71	Viet Nam	No	N/A	Yes	N/A
72	Zimbabwe*	No	N/A	Yes	N/A

Maldives

A. Progress in the implementation of the minimum standard

The Maldives does not have any tax agreements in force, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about the Maldives.

Malta

A. Progress in the implementation of the minimum standard

Malta has 74 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Malta signed the MLI in 2017, listing 71 of these 75 tax agreements.

For its 71 agreements listed under the MLI, Malta is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Malta indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreement with Bulgaria and the United States.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Malta.

Table A A.63. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Andorra	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Bahrain	No	N/A	Yes	N/A
7	Barbados	No	N/A	Yes	N/A
8	Belgium	No	N/A	Yes	N/A
9	Bulgaria	No	N/A	No	N/A
10	Canada	No	N/A	Yes	N/A
11	China (People's Republic of)	No	N/A	Yes	N/A
12	Croatia	No	N/A	Yes	N/A
13	Cyprus*	No	N/A	Yes	N/A
14	Czech Republic	No	N/A	Yes	N/A
15	Denmark	No	N/A	Yes	N/A
16	Egypt	No	N/A	Yes	N/A
17	Estonia	No	N/A	Yes	N/A
18	Finland	No	N/A	Yes	N/A
19	France	No	N/A	Yes	N/A
20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Greece	No	N/A	Yes	N/A
23	Guernsey	No	N/A	Yes	N/A
24	Hong Kong (China)	No	N/A	Yes	N/A
25	Hungary	No	N/A	Yes	N/A
26	Iceland	No	N/A	Yes	N/A
27	India	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
28	Ireland	No	N/A	Yes	N/A
29	Isle of Man	No	N/A	Yes	N/A
30	Israel	No	N/A	Yes	N/A
31	Italy	No	N/A	Yes	N/A
32	Jersey	No	N/A	Yes	N/A
33	Jordan*	No	N/A	Yes	N/A
34	Korea	No	N/A	Yes	N/A
35	Kuwait*	No	N/A	Yes	N/A
36	Latvia	No	N/A	Yes	N/A
37	Lebanon*	No	N/A	Yes	N/A
38	Libya*	No	N/A	Yes	N/A
39	Liechtenstein	No	N/A	Yes	N/A
40	Lithuania	No	N/A	Yes	N/A
41	Luxembourg	No	N/A	Yes	N/A
42	Malaysia	No	N/A	Yes	N/A
43	Mauritius	No	N/A	Yes	N/A
44	Mexico	No	N/A	Yes	N/A
45	Moldova*	No	N/A	Yes	N/A
46	Montenegro*	No	N/A	Yes	N/A
47	Morocco*	No	N/A	Yes	N/A
48	Netherlands	No	N/A	Yes	N/A
49	Norway	No	N/A	Yes	N/A
50	Pakistan	No	N/A	Yes	N/A
51	Poland	No	N/A	Yes	N/A
52	Portugal	No	N/A	Yes	N/A
53	Qatar	No	N/A	Yes	N/A
54	Romania	No	N/A	Yes	N/A
55	Russia	No	N/A	Yes	N/A
56	San Marino	No	N/A	Yes	N/A
57	Saudi Arabia	No	N/A	Yes	N/A
58	Serbia	No	N/A	Yes	N/A
59	Singapore	No	N/A	Yes	N/A
60	Slovak Republic	No	N/A	Yes	N/A
61	Slovenia	No	N/A	Yes	N/A
62	South Africa	No	N/A	Yes	N/A
63	Spain	No	N/A	Yes	N/A
64	Sweden	No	N/A	Yes	N/A
65	Switzerland	No	N/A	Yes	N/A
66	Syrian Arab Republic*	No	N/A	Yes	N/A
67	Tunisia	No	N/A	Yes	N/A
68	Turkey	No	N/A	Yes	N/A
69	Ukraine	No	N/A	No	N/A
70	United Arab Emirates	No	N/A	Yes	N/A
71	United Kingdom	No	N/A	Yes	N/A
72	United States	No	N/A	No	N/A
73	Uruguay	No	N/A	Yes	N/A
74	Viet Nam	No	N/A	Yes	N/A

Mauritius

A. Progress in the implementation of the minimum standard

Mauritius has 43 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Mauritius signed the MLI in 2017, listing 41 of its 43 tax agreements in a revised provisional MLI Position submitted to the Secretariat on 10 October 2018.

For its agreements listed under the MLI, Mauritius is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Mauritius stated that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Mauritius indicated that bilateral negotiations would be used with Cabo Verde and India.

B. Implementation issues

By 30 June 2018, Mauritius was engaged in bilateral negotiations to implement the minimum standard in a number of agreements. Mauritius opted on 10 October to submit a revised MLI position expanding the list of agreements to be covered under the MLI from 23 to 41 agreements. The Secretariat is not aware of any implementation issues related to agreements with Mauritius.

Table A A.64. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Bangladesh*	No	N/A	Yes	N/A
2	Barbados	No	N/A	Yes	N/A
3	Belgium	No	N/A	Yes	N/A
4	Botswana	No	N/A	Yes	N/A
5	Cabo Verde*	No	N/A	No	N/A
6	China (People's Republic of)	No	N/A	Yes	N/A
7	Congo	No	N/A	Yes	N/A
8	Croatia	No	N/A	Yes	N/A
9	Cyprus*	No	N/A	Yes	N/A
10	Egypt	No	N/A	Yes	N/A
11	France	No	N/A	Yes	N/A
12	Germany	No	N/A	Yes	N/A
13	Guernsey	No	N/A	Yes	N/A
14	India	No	N/A	No	N/A
15	Italy	No	N/A	Yes	N/A
16	Kuwait*	No	N/A	Yes	N/A
17	Lesotho*	No	N/A	Yes	N/A
18	Luxembourg	No	N/A	Yes	N/A
19	Madagascar*	No	N/A	Yes	N/A
20	Malaysia	No	N/A	Yes	N/A
21	Malta	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
22	Monaco	No	N/A	Yes	N/A
23	Mozambique*	No	N/A	Yes	N/A
24	Namibia*	No	N/A	Yes	N/A
25	Nepal*	No	N/A	Yes	N/A
26	Oman	No	N/A	Yes	N/A
27	Pakistan	No	N/A	Yes	N/A
28	Qatar	No	N/A	Yes	N/A
29	Rwanda*	No	N/A	Yes	N/A
30	Senegal	No	N/A	Yes	N/A
31	Seychelles	No	N/A	Yes	N/A
32	Singapore	No	N/A	Yes	N/A
33	South Africa	No	N/A	Yes	N/A
34	Sri Lanka	No	N/A	Yes	N/A
35	Eswatini*	No	N/A	Yes	N/A
36	Sweden	No	N/A	Yes	N/A
37	Thailand	No	N/A	Yes	N/A
38	Tunisia	No	N/A	Yes	N/A
39	Uganda*	No	N/A	Yes	N/A
40	United Arab Emirates	No	N/A	Yes	N/A
41	United Kingdom	No	N/A	Yes	N/A
42	Zambia	No	N/A	Yes	N/A
43	Zimbabwe*	No	N/A	Yes	N/A

Mexico

A. Progress in the implementation of the minimum standard

Mexico has 59 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements, the agreements with Argentina, the Philippines* and Spain, comply with the minimum standard.

Mexico signed the MLI in 2017, listing all of its 59 tax agreements.[47]

For its compliant agreement with Argentina, the minimum standard is implemented through the inclusion of the preamble statement and the PPT combined with the LOB. For its compliant agreements with the Philippines* and Spain, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For 56 of its agreements listed under the MLI, Mexico is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Three of Mexico's agreements, the compliant agreements with Argentina, the Philippines* and Spain, are within the scope of reservations made by Mexico pursuant to Article 6(4) or Article 7(15)(b) of the MLI.[48]Mexico also opted for the simplified LOB under Article 7(6) of the MLI. All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Mexico.

Table A A.65. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Argentina	Yes	PPT and LOB	N/A	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Bahrain	No	N/A	Yes	N/A
5	Barbados	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Brazil	No	N/A	Yes	N/A
8	Canada	No	N/A	Yes	N/A
9	Chile	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Colombia	No	N/A	Yes	N/A
12	Czech Republic	No	N/A	Yes	N/A
13	Denmark	No	N/A	Yes	N/A
14	Ecuador*	No	N/A	Yes	N/A
15	Estonia	No	N/A	Yes	N/A
16	Finland	No	N/A	Yes	N/A
17	France	No	N/A	Yes	N/A
18	Germany	No	N/A	Yes	N/A
19	Greece	No	N/A	Yes	N/A
20	Hong Kong (China)	No	N/A	Yes	N/A
21	Hungary	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
22	Iceland	No	N/A	Yes	N/A
23	India	No	N/A	Yes	N/A
24	Indonesia	No	N/A	Yes	N/A
25	Ireland	No	N/A	Yes	N/A
26	Israel	No	N/A	Yes	N/A
27	Italy	No	N/A	Yes	N/A
28	Jamaica	No	N/A	Yes	N/A
29	Japan	No	N/A	Yes	N/A
30	Korea	No	N/A	Yes	N/A
31	Kuwait*	No	N/A	Yes	N/A
32	Latvia	No	N/A	Yes	N/A
33	Lithuania	No	N/A	Yes	N/A
34	Luxembourg	No	N/A	Yes	N/A
35	Malta	No	N/A	Yes	N/A
36	Netherlands	No	N/A	Yes	N/A
37	New Zealand	No	N/A	Yes	N/A
38	Norway	No	N/A	Yes	N/A
39	Panama	No	N/A	Yes	N/A
40	Peru	No	N/A	Yes	N/A
41	Philippines*	Yes	PPT	N/A	N/A
42	Poland	No	N/A	Yes	N/A
43	Portugal	No	N/A	Yes	N/A
44	Qatar	No	N/A	Yes	N/A
45	Romania	No	N/A	Yes	N/A
46	Russia	No	N/A	Yes	N/A
47	Saudi Arabia	No	N/A	Yes	N/A
48	Singapore	No	N/A	Yes	N/A
49	Slovak Republic	No	N/A	Yes	N/A
50	South Africa	No	N/A	Yes	N/A
51	Spain	Yes	PPT	N/A	N/A
52	Sweden	No	N/A	Yes	N/A
53	Switzerland	No	N/A	Yes	N/A
54	Turkey	No	N/A	Yes	N/A
55	Ukraine	No	N/A	Yes	N/A
56	United Arab Emirates	No	N/A	Yes	N/A
57	United Kingdom	No	N/A	Yes	N/A
58	United States	No	N/A	Yes	N/A
59	Uruguay	No	N/A	Yes	N/A

Monaco

A. Progress in the implementation of the minimum standard

Monaco has nine tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Liechtenstein complies with the minimum standard.

Monaco signed the MLI in 2017, listing eight of its nine tax agreements.[49]

For its compliant agreement with Liechtenstein, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its eight agreements listed under the MLI, Monaco is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Monaco.

Table A A.66. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Guernsey	No	N/A	Yes	N/A
2	Liechtenstein	Yes	PPT	N/A	N/A
3	Luxembourg	No	N/A	Yes	N/A
4	Mali*	No	N/A	Yes	N/A
5	Mauritius	No	N/A	Yes	N/A
6	Qatar	No	N/A	Yes	N/A
7	Saint Kitts and Nevis	No	N/A	Yes	N/A
8	Seychelles	No	N/A	Yes	N/A
9	France	No	N/A	Yes	N/A

Mongolia

A. Progress in the implementation of the minimum standard

Mongolia has 24 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Mongolia has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Mongolia.

Table A A.67. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Austria	No	N/A	No	N/A
2	Belarus*	No	N/A	No	N/A
3	Belgium	No	N/A	No	N/A
4	Bulgaria	No	N/A	No	N/A
5	Canada	No	N/A	No	N/A
6	China (People's Republic of)	No	N/A	No	N/A
7	Czech Republic	No	N/A	No	N/A
8	France	No	N/A	No	N/A
9	Germany	No	N/A	No	N/A
10	Hungary	No	N/A	No	N/A
11	India	No	N/A	No	N/A
12	Indonesia	No	N/A	No	N/A
13	Kazakhstan	No	N/A	No	N/A
14	Korea	No	N/A	No	N/A
15	Kyrgyzstan*	No	N/A	No	N/A
16	Malaysia	No	N/A	No	N/A
17	Poland	No	N/A	No	N/A
18	Russia	No	N/A	No	N/A
19	Singapore	No	N/A	No	N/A
20	Switzerland	No	N/A	No	N/A
21	Turkey	No	N/A	No	N/A
22	Ukraine	No	N/A	No	N/A
23	United Kingdom	No	N/A	No	N/A
24	Viet Nam	No	N/A	No	N/A

Montserrat

A. Progress in the implementation of the minimum standard

Montserrat has two tax agreements in force, as reported in its response to the Peer Review questionnaire.

Montserrat has not signed any complying instruments.

Montserrat indicated in its response to the Peer Review questionnaire that its agreement with the United Kingdom is an arrangement that cannot be modified with the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Montserrat.

Table A A.68. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Switzerland	No	N/A	No	N/A
2	United Kingdom	No	N/A	No	N/A

The Netherlands

A. Progress in the implementation of the minimum standard

The Netherlands has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The Netherlands signed the MLI in 2017, listing 81 of its 95 tax agreements.[50]The Netherlands also signed a bilateral complying instrument with respect to five of its agreements, the agreements with Algeria*, Denmark, Ghana*, Ukraine and Uzbekistan*.[51]

For its agreements listed under the MLI, the Netherlands is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreements subject to a bilateral complying instrument, the Netherlands is implementing the preamble statement and the PPT.

The Netherlands agreements with Aruba*, Curacao and Sint Maarten* are not listed under the MLI as they are arrangements governed by the domestic law of the Kingdom of the Netherlands.

The Netherlands indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Belgium, Brazil, Bulgaria, Ireland, Poland, Spain and Switzerland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Netherlands.

Table A A.69. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	PPT alone
3	Argentina	No	N/A	Yes	N/A
4	Armenia*	No	N/A	Yes	N/A
5	Aruba*	No	N/A	No	N/A
6	Australia	No	N/A	Yes	N/A
7	Austria	No	N/A	Yes	N/A
8	Azerbaijan*	No	N/A	Yes	N/A
9	Bahrain	No	N/A	Yes	N/A
10	Bangladesh*	No	N/A	Yes	N/A
11	Barbados	No	N/A	Yes	N/A
12	Belarus*	No	N/A	Yes	N/A
13	Belgium	No	N/A	No	N/A
14	Bosnia and Herzegovina*	No	N/A	Yes	N/A
15	Brazil	No	N/A	No	N/A
16	Bulgaria	No	N/A	No	N/A
17	Canada	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
18	China (People's Republic of)	No	N/A	Yes	N/A
19	Chinese Taipei*	No	N/A	No	N/A
20	Croatia	No	N/A	Yes	N/A
21	Curacao	No	N/A	No	N/A
22	Czech Republic	No	N/A	Yes	N/A
23	Denmark	No	N/A	Yes	PPT alone
24	Egypt	No	N/A	Yes	N/A
25	Estonia	No	N/A	Yes	N/A
26	Ethiopia*	No	N/A	Yes	N/A
27	Finland	No	N/A	Yes	N/A
28	France	No	N/A	Yes	N/A
29	Georgia	No	N/A	Yes	N/A
30	Germany	No	N/A	Yes	N/A
31	Ghana*	No	N/A	Yes	PPT alone
32	Greece	No	N/A	Yes	N/A
33	Hong Kong (China)	No	N/A	Yes	N/A
34	Hungary	No	N/A	Yes	N/A
35	Iceland	No	N/A	Yes	N/A
36	India	No	N/A	Yes	N/A
37	Indonesia	No	N/A	Yes	N/A
38	Ireland	No	N/A	No	N/A
39	Israel	No	N/A	Yes	N/A
40	Italy	No	N/A	Yes	N/A
41	Japan	No	N/A	Yes	N/A
42	Jordan*	No	N/A	Yes	N/A
43	Kazakhstan	No	N/A	Yes	N/A
44	Kenya	No	N/A	Yes	N/A
45	Korea	No	N/A	Yes	N/A
46	Kuwait*	No	N/A	Yes	N/A
47	Latvia	No	N/A	Yes	N/A
48	Lithuania	No	N/A	Yes	N/A
49	Luxembourg	No	N/A	Yes	N/A
50	Macedonia*	No	N/A	Yes	N/A
51	Malawi*	No	N/A	Yes	N/A
52	Malaysia	No	N/A	Yes	N/A
53	Malta	No	N/A	Yes	N/A
54	Mexico	No	N/A	Yes	N/A
55	Moldova*	No	N/A	Yes	N/A
56	Montenegro*	No	N/A	Yes	N/A
57	Morocco*	No	N/A	Yes	N/A
58	New Zealand	No	N/A	Yes	N/A
59	Nigeria	No	N/A	Yes	N/A
60	Norway	No	N/A	Yes	N/A
61	Oman	No	N/A	Yes	N/A
62	Pakistan	No	N/A	Yes	N/A
63	Panama	No	N/A	Yes	N/A
64	Philippines*	No	N/A	Yes	N/A
65	Poland	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
66	Portugal	No	N/A	Yes	N/A
67	Qatar	No	N/A	Yes	N/A
68	Romania	No	N/A	Yes	N/A
69	Russia	No	N/A	Yes	N/A
70	Saudi Arabia	No	N/A	Yes	N/A
71	Serbia	No	N/A	Yes	N/A
72	Singapore	No	N/A	Yes	N/A
73	Sint Maarten*	No	N/A	No	N/A
74	Slovak Republic	No	N/A	Yes	N/A
75	Slovenia	No	N/A	Yes	N/A
76	South Africa	No	N/A	Yes	N/A
77	Spain	No	N/A	No	N/A
78	Sri Lanka	No	N/A	Yes	N/A
79	Suriname*	No	N/A	Yes	N/A
80	Sweden	No	N/A	Yes	N/A
81	Switzerland	No	N/A	No	N/A
82	Tajikistan*	No	N/A	Yes	N/A
83	Thailand	No	N/A	Yes	N/A
84	Tunisia	No	N/A	Yes	N/A
85	Turkey	No	N/A	Yes	N/A
86	Uganda*	No	N/A	Yes	N/A
87	Ukraine	No	N/A	Yes	PPT alone
88	United Arab Emirates	No	N/A	Yes	N/A
89	United Kingdom	No	N/A	Yes	N/A
90	United States	No	N/A	Yes	N/A
91	Uzbekistan*	No	N/A	Yes	PPT alone
92	Venezuela*	No	N/A	Yes	N/A
93	Viet Nam	No	N/A	Yes	N/A
94	Zambia	No	N/A	Yes	N/A
95	Zimbabwe*	No	N/A	Yes	N/A

New Zealand

A. Progress in the implementation of the minimum standard

New Zealand has 40 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Samoa*, not subject to the Peer Review, complies with the minimum standard.

New Zealand signed the MLI in 2017 and deposited its instrument of ratification of the MLI with the OECD Secretary-General on the 27 June 2018. It listed 37 of its 40 tax agreements. The MLI will enter into force for New Zealand on 1st October 2018.

For its compliant agreement with Samoa*, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its 37 agreements listed under the MLI, New Zealand is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with New Zealand.

Table A A.70. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Australia	No	N/A	Yes	N/A
2	Austria	No	N/A	Yes	N/A
3	Belgium	No	N/A	Yes	N/A
4	Canada	No	N/A	Yes	N/A
5	Chile	No	N/A	Yes	N/A
6	China (People's Republic of)	No	N/A	Yes	N/A
7	Chinese Taipei*	No	N/A	No	N/A
8	Czech Republic	No	N/A	Yes	N/A
9	Denmark	No	N/A	Yes	N/A
10	Fiji*	No	N/A	Yes	N/A
11	Finland	No	N/A	Yes	N/A
12	France	No	N/A	Yes	N/A
13	Germany	No	N/A	Yes	N/A
14	Hong Kong (China)	No	N/A	Yes	N/A
15	India	No	N/A	Yes	N/A
16	Indonesia	No	N/A	Yes	N/A
17	Ireland	No	N/A	Yes	N/A
18	Italy	No	N/A	Yes	N/A
19	Japan	No	N/A	Yes	N/A
20	Korea	No	N/A	Yes	N/A
21	Malaysia	No	N/A	Yes	N/A
22	Mexico	No	N/A	Yes	N/A
23	Netherlands	No	N/A	Yes	N/A
24	Norway	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
25	Papua New Guinea	No	N/A	Yes	N/A
26	Philippines*	No	N/A	Yes	N/A
27	Poland	No	N/A	Yes	N/A
28	Russia	No	N/A	Yes	N/A
29	Samoa*	Yes	PPT alone	N/A	N/A
30	Singapore	No	N/A	Yes	N/A
31	South Africa	No	N/A	Yes	N/A
32	Spain	No	N/A	Yes	N/A
33	Sweden	No	N/A	Yes	N/A
34	Switzerland	No	N/A	Yes	N/A
35	Thailand	No	N/A	Yes	N/A
36	Turkey	No	N/A	Yes	N/A
37	United Arab Emirates	No	N/A	Yes	N/A
38	United Kingdom	No	N/A	Yes	N/A
39	United States	No	N/A	No	N/A
40	Viet Nam	No	N/A	Yes	N/A

Nigeria

A. Progress in the implementation of the minimum standard

Nigeria has 14 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Nigeria signed the MLI in 2017, listing all of its 14 tax agreements.[52]

For its 14 agreements listed under the MLI, Nigeria is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Nigeria.

Table A A.71. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Belgium	No	N/A	Yes	N/A
2	Canada	No	N/A	Yes	N/A
3	China (People's Republic of)	No	N/A	Yes	N/A
4	Czech Republic	No	N/A	Yes	N/A
5	France	No	N/A	Yes	N/A
6	Netherlands	No	N/A	Yes	N/A
7	Pakistan	No	N/A	Yes	N/A
8	Philippines*	No	N/A	Yes	N/A
9	Romania	No	N/A	Yes	N/A
10	Slovak Republic	No	N/A	Yes	N/A
11	South Africa	No	N/A	Yes	N/A
12	Spain	No	N/A	Yes	N/A
13	Sweden	No	N/A	Yes	N/A
14	United Kingdom	No	N/A	Yes	N/A

Norway

A. Progress in the implementation of the minimum standard

Norway has 84 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Denmark, the Faroe Islands, Finland, Iceland and Sweden ("Nordic Convention").[53]

Norway signed the MLI in 2017, listing 28 of its 84 tax agreements.

For its agreements listed under the MLI, Norway is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Norway stated that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. Norway has also accepted to implement a simplified LOB in agreements concluded with partners that opted in for the simplified LOB under Article 7(7)(a) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Norway did not list the Nordic Convention under the MLI and indicated that the agreement will shortly be subject to a complying instrument.

Norway also indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Belgium, Brazil, Canada, France, Germany, Israel, Korea, New Zealand, Singapore, Slovak Republic, Spain, Switzerland, Thailand and the United States.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Norway.

Table A A.72. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Argentina	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	No	N/A
5	Azerbaijan*	No	N/A	No	N/A
6	Bangladesh*	No	N/A	No	N/A
7	Barbados	No	N/A	No	N/A
8	Belgium	No	N/A	No	N/A
9	Benin	No	N/A	No	N/A
10	Bosnia and Herzegovina*	No	N/A	No	N/A
11	Brazil	No	N/A	No	N/A
12	Bulgaria	No	N/A	Yes	N/A
13	Canada	No	N/A	No	N/A
14	Chile	No	N/A	Yes	N/A
15	China (People's Republic of)	No	N/A	Yes	N/A
16	Cote d'Ivoire	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
17	Croatia	No	N/A	No	N/A
18	Curacao	No	N/A	No	N/A
19	Cyprus*	No	N/A	Yes	N/A
20	Czech Republic	No	N/A	Yes	N/A
21	Denmark	No	N/A	No	N/A
22	Egypt	No	N/A	No	N/A
23	Estonia	No	N/A	Yes	N/A
24	Faroe Islands*	No	N/A	No	N/A
25	Finland	No	N/A	No	N/A
26	France	No	N/A	No	N/A
27	Gambia*	No	N/A	No	N/A
28	Georgia	No	N/A	Yes	N/A
29	Germany	No	N/A	No	N/A
30	Greece	No	N/A	Yes	N/A
31	Greenland*	No	N/A	No	N/A
32	Hungary	No	N/A	No	N/A
33	Iceland	No	N/A	No	N/A
34	India	No	N/A	Yes	N/A
35	Indonesia	No	N/A	No	N/A
36	Ireland	No	N/A	Yes	N/A
37	Israel	No	N/A	No	N/A
38	Italy	No	N/A	No	N/A
39	Jamaica	No	N/A	No	N/A
40	Japan	No	N/A	Yes	N/A
41	Kazakhstan	No	N/A	No	N/A
42	Kenya	No	N/A	No	N/A
43	Korea	No	N/A	No	N/A
44	Latvia	No	N/A	Yes	N/A
45	Lithuania	No	N/A	Yes	N/A
46	Luxembourg	No	N/A	Yes	N/A
47	Macedonia*	No	N/A	No	N/A
48	Malawi*	No	N/A	No	N/A
49	Malaysia	No	N/A	No	N/A
50	Malta		N/A	Yes	N/A
51	Mexico	No	N/A	Yes	N/A
52	Montenegro*	No	N/A	No	N/A
53	Morocco*	No	N/A	No	N/A
54	Nepal*	No	N/A	No	N/A
55	Netherlands	No	N/A	Yes	N/A
56	New Zealand	No	N/A	No	N/A
57	Pakistan	No	N/A	No	N/A
58	Philippines*	No	N/A	No	N/A
59	Poland	No	N/A	Yes	N/A
60	Portugal	No	N/A	Yes	N/A
61	Qatar	No	N/A	No	N/A
62	Romania	No	N/A	Yes	N/A
63	Russia	No	N/A	Yes	N/A
64	Senegal	No	N/A	No	N/A
65	Serbia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
66	Sierra Leone	No	N/A	No	N/A
67	Singapore	No	N/A	No	N/A
68	Sint Maarten*	No	N/A	No	N/A
69	Slovak Republic	No	N/A	No	N/A
70	Slovenia	No	N/A	Yes	N/A
71	South Africa	No	N/A	Yes	N/A
72	Spain	No	N/A	No	N/A
73	Sri Lanka	No	N/A	No	N/A
74	Sweden	No	N/A	No	N/A
75	Switzerland	No	N/A	No	N/A
76	Tanzania*	No	N/A	No	N/A
77	Thailand	No	N/A	No	N/A
78	Trinidad and Tobago	No	N/A	No	N/A
79	Tunisia	No	N/A	No	N/A
80	Turkey	No	N/A	Yes	N/A
81	Uganda*	No	N/A	No	N/A
82	Ukraine	No	N/A	No	N/A
83	United Kingdom	No	N/A	Yes	N/A
84	United States	No	N/A	No	N/A
85	Venezuela*	No	N/A	No	N/A
86	Viet Nam	No	N/A	No	N/A
87	Zambia	No	N/A	No	N/A
88	Zimbabwe*	No	N/A	No	N/A

Oman

A. Progress in the implementation of the minimum standard

Oman has 34 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Oman has not signed any complying instruments.

Oman indicated in the response to its Peer Review questionnaire that its agreement with India would be amended bilaterally.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Oman.

Table A A.73. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	No	N/A
2	Belarus*	No	N/A	No	N/A
3	Brunei Darussalam	No	N/A	No	N/A
4	Canada	No	N/A	No	N/A
5	China (People's Republic of)	No	N/A	No	N/A
6	Croatia	No	N/A	No	N/A
7	France	No	N/A	No	N/A
8	Hungary	No	N/A	No	N/A
9	India	No	N/A	No	N/A
10	Iran*	No	N/A	No	N/A
11	Italy	No	N/A	No	N/A
12	Japan	No	N/A	No	N/A
13	Korea	No	N/A	No	N/A
14	Lebanon*	No	N/A	No	N/A
15	Mauritius	No	N/A	No	N/A
16	Moldova*	No	N/A	No	N/A
17	Morocco*	No	N/A	No	N/A
18	Netherlands	No	N/A	No	N/A
19	Pakistan	No	N/A	No	N/A
20	Portugal	No	N/A	No	N/A
21	Seychelles	No	N/A	No	N/A
22	Singapore	No	N/A	No	N/A
23	South Africa	No	N/A	No	N/A
24	Spain	No	N/A	No	N/A
25	Sudan*	No	N/A	No	N/A
26	Switzerland	No	N/A	No	N/A
27	Syrian Arab Republic*	No	N/A	No	N/A
28	Thailand	No	N/A	No	N/A
29	Tunisia	No	N/A	No	N/A
30	Turkey	No	N/A	No	N/A
31	United Kingdom	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
32	Uzbekistan*	No	N/A	No	N/A
33	Viet Nam	No	N/A	No	N/A
34	Yemen*	No	N/A	No	N/A

Pakistan

A. Progress in the implementation of the minimum standard

Pakistan has 65 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Pakistan signed the MLI in 2017, listing 63 of its 65 tax agreements.

For its 63 agreements listed under the MLI, Pakistan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Pakistan.

Table A A.74. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Austria	No	N/A	Yes	N/A
2	Azerbaijan*	No	N/A	Yes	N/A
3	Bahrain	No	N/A	Yes	N/A
4	Bangladesh*	No	N/A	Yes	N/A
5	Belarus*	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A
8	Brunei Darussalam	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Czech Republic	No	N/A	Yes	N/A
12	Denmark	No	N/A	Yes	N/A
13	Egypt	No	N/A	Yes	N/A
14	Finland	No	N/A	Yes	N/A
15	France	No	N/A	Yes	N/A
16	Germany	No	N/A	Yes	N/A
17	Hong Kong (China)	No	N/A	No	N/A
18	Hungary	No	N/A	Yes	N/A
19	Indonesia	No	N/A	Yes	N/A
20	Iran*	No	N/A	Yes	N/A
21	Ireland	No	N/A	Yes	N/A
22	Italy	No	N/A	Yes	N/A
23	Japan	No	N/A	Yes	N/A
24	Jordan*	No	N/A	Yes	N/A
25	Kazakhstan	No	N/A	Yes	N/A
26	Korea	No	N/A	Yes	N/A
27	Kuwait*	No	N/A	Yes	N/A
28	Kyrgyzstan*	No	N/A	Yes	N/A
29	Lebanon*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
30	Libya*	No	N/A	Yes	N/A
31	Malaysia	No	N/A	Yes	N/A
32	Malta	No	N/A	Yes	N/A
33	Mauritius	No	N/A	Yes	N/A
34	Morocco*	No	N/A	Yes	N/A
35	Nepal*	No	N/A	Yes	N/A
36	Netherlands	No	N/A	Yes	N/A
37	Nigeria	No	N/A	Yes	N/A
38	Norway	No	N/A	Yes	N/A
39	Oman	No	N/A	Yes	N/A
40	Philippines*	No	N/A	Yes	N/A
41	Poland	No	N/A	Yes	N/A
42	Portugal	No	N/A	Yes	N/A
43	Qatar	No	N/A	Yes	N/A
44	Romania	No	N/A	Yes	N/A
45	Saudi Arabia	No	N/A	Yes	N/A
46	Serbia	No	N/A	Yes	N/A
47	Singapore	No	N/A	Yes	N/A
48	South Africa	No	N/A	Yes	N/A
49	Spain	No	N/A	Yes	N/A
50	Sri Lanka	No	N/A	Yes	N/A
51	Sweden	No	N/A	Yes	N/A
52	Switzerland	No	N/A	Yes	N/A
53	Syrian Arab Republic*	No	N/A	Yes	N/A
54	Tajikistan*	No	N/A	Yes	N/A
55	Thailand	No	N/A	Yes	N/A
56	Tunisia	No	N/A	Yes	N/A
57	Turkey	No	N/A	Yes	N/A
58	Turkmenistan*	No	N/A	Yes	N/A
59	Ukraine	No	N/A	Yes	N/A
60	United Arab Emirates	No	N/A	Yes	N/A
61	United Kingdom	No	N/A	Yes	N/A
62	United States	No	N/A	Yes	N/A
63	Uzbekistan*	No	N/A	Yes	N/A
64	Viet Nam	No	N/A	Yes	N/A
65	Yemen*	No	N/A	Yes	N/A

Panama

A. Progress in the implementation of the minimum standard

Panama has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Panama signed the MLI in 2017, listing all of its 17 tax agreements.

For its 17 agreements listed under the MLI, Panama is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Panama.

Table A A.75. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Barbados	No	N/A	Yes	N/A
2	Czech Republic	No	N/A	Yes	N/A
3	France	No	N/A	Yes	N/A
4	Ireland	No	N/A	Yes	N/A
5	Israel	No	N/A	Yes	N/A
6	Italy	No	N/A	Yes	N/A
7	Korea	No	N/A	Yes	N/A
8	Luxembourg	No	N/A	Yes	N/A
9	Mexico	No	N/A	Yes	N/A
10	Netherlands	No	N/A	Yes	N/A
11	Portugal	No	N/A	Yes	N/A
12	Qatar	No	N/A	Yes	N/A
13	Singapore	No	N/A	Yes	N/A
14	Spain	No	N/A	Yes	N/A
15	United Arab Emirates	No	N/A	Yes	N/A
16	United Kingdom	No	N/A	Yes	N/A
17	Viet Nam	No	N/A	Yes	N/A

Papua New Guinea

A. Progress in the implementation of the minimum standard

Papua New Guinea has 10 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Papua New Guinea has not signed any complying instruments.

Papua New Guinea is working towards the signature of the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Papua New Guinea.

Table A A.76. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Australia	No	N/A	Yes	N/A
2	Canada	No	N/A	Yes	N/A
3	China (People's Republic of)	No	N/A	Yes	N/A
4	Fiji*	No	N/A	Yes	N/A
5	Indonesia	No	N/A	Yes	N/A
6	Korea	No	N/A	Yes	N/A
7	Malaysia	No	N/A	Yes	N/A
8	New Zealand	No	N/A	Yes	N/A
9	Singapore	No	N/A	Yes	N/A
10	United Kingdom	No	N/A	Yes	N/A

Paraguay

A. Progress in the implementation of the minimum standard

Paraguay has two tax agreements in force, as reported in its response to the Peer Review questionnaire.

Paraguay has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Paraguay.

Table A A.77. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Chile	No	N/A	No	N/A
2	Chinese Taipei*	No	N/A	No	N/A

Peru

A. Progress in the implementation of the minimum standard

Peru has eight tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Decision 578 of the Andean Community Commission for the members of the Andean Community.[54]

Peru signed the MLI in 2018, listing seven of its eight tax agreements.

For its seven agreements listed under the MLI, Peru is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Peru also expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The Decision 578 of the Andean Community Commission has not been listed under the MLI as it is a Decision of the Commission of the Andean Community.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Peru.

Table A A.78. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Bolivia*	No	N/A	No	N/A
2	Brazil	No	N/A	Yes	N/A

Poland

A. Progress in the implementation of the minimum standard

Poland has 82 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Poland signed the MLI in 2017, listing 76 of its 82 tax agreements.[55]

Poland deposited its instrument of ratification of the MLI with the OECD Secretary-General on 23 January 2018. The MLI has entered into force for Poland on 1 July 2018.

For its agreements listed under the MLI, Poland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Poland expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Poland indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Georgia, Germany, Montenegro* and the United States.

Poland also indicated that the new agreements concluded with Malaysia (2013) and Sri Lanka (2015) have not yet been ratified by their treaty partners but have been listed by Poland under the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Poland.

Table A A.79. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Bangladesh*	No	N/A	Yes	N/A
7	Belarus*	No	N/A	Yes	N/A
8	Belgium	No	N/A	Yes	N/A
9	Bosnia and Herzegovina*	No	N/A	Yes	N/A
10	Bulgaria	No	N/A	Yes	N/A
11	Canada	No	N/A	Yes	N/A
12	Chile	No	N/A	Yes	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Croatia	No	N/A	Yes	N/A
15	Cyprus*	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A
17	Denmark	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
18	Egypt	No	N/A	Yes	N/A
19	Estonia	No	N/A	Yes	N/A
20	Ethiopia*	No	N/A	Yes	N/A
21	Finland	No	N/A	Yes	N/A
22	France	No	N/A	Yes	N/A
23	Georgia	No	N/A	No	N/A
24	Germany	No	N/A	No	PPT alone
25	Greece	No	N/A	Yes	N/A
26	Hungary	No	N/A	Yes	N/A
27	Iceland	No	N/A	Yes	N/A
28	India	No	N/A	Yes	N/A
29	Indonesia	No	N/A	Yes	N/A
30	Iran*	No	N/A	Yes	N/A
31	Ireland	No	N/A	Yes	N/A
32	Israel	No	N/A	Yes	N/A
33	Italy	No	N/A	Yes	N/A
34	Japan	No	N/A	Yes	N/A
35	Jordan*	No	N/A	Yes	N/A
36	Kazakhstan	No	N/A	Yes	N/A
37	Korea	No	N/A	Yes	N/A
38	Kuwait*	No	N/A	Yes	N/A
39	Kyrgyzstan*	No	N/A	Yes	N/A
40	Latvia	No	N/A	Yes	N/A
41	Lebanon*	No	N/A	Yes	N/A
42	Lithuania	No	N/A	Yes	N/A
43	Luxembourg	No	N/A	Yes	N/A
44	Macedonia*	No	N/A	Yes	N/A
45	Malaysia	No	N/A	No	N/A
46	Malta	No	N/A	Yes	N/A
47	Mexico	No	N/A	Yes	N/A
48	Moldova*	No	N/A	Yes	N/A
49	Mongolia	No	N/A	Yes	N/A
50	Montenegro*	No	N/A	No	N/A
51	Morocco*	No	N/A	Yes	N/A
52	Netherlands	No	N/A	Yes	N/A
53	New Zealand	No	N/A	Yes	N/A
54	Norway	No	N/A	Yes	N/A
55	Pakistan	No	N/A	Yes	N/A
56	Philippines*	No	N/A	Yes	N/A
57	Portugal	No	N/A	Yes	N/A
58	Qatar	No	N/A	Yes	N/A
59	Romania	No	N/A	Yes	N/A
60	Russia	No	N/A	Yes	N/A
61	Saudi Arabia	No	N/A	Yes	N/A
62	Serbia	No	N/A	Yes	N/A
63	Singapore	No	N/A	Yes	N/A
64	Slovak Republic	No	N/A	Yes	N/A
65	Slovenia	No	N/A	Yes	N/A
66	South Africa	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
67	Spain	No	N/A	Yes	N/A
68	Sri Lanka	No	N/A	No	N/A
69	Sweden	No	N/A	Yes	N/A
70	Switzerland	No	N/A	Yes	N/A
71	Syrian Arab Republic*	No	N/A	Yes	N/A
72	Tajikistan*	No	N/A	Yes	N/A
73	Thailand	No	N/A	Yes	N/A
74	Tunisia	No	N/A	Yes	N/A
75	Turkey	No	N/A	Yes	N/A
76	Ukraine	No	N/A	Yes	N/A
77	United Arab Emirates	No	N/A	Yes	N/A
78	United Kingdom	No	N/A	Yes	N/A
79	United States	No	N/A	No	N/A
80	Uzbekistan*	No	N/A	Yes	N/A
81	Viet Nam	No	N/A	Yes	N/A
82	Zimbabwe*	No	N/A	Yes	N/A

Portugal

A. Progress in the implementation of the minimum standard

Portugal has 78 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Portugal signed the MLI in 2017, listing all of its 78 tax agreements.[56]

For its 78 agreements listed under the MLI, Portugal is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Portugal indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreement with Finland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Portugal.

Table A A.80. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	Yes	N/A
2	Andorra	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Bahrain	No	N/A	Yes	N/A
5	Barbados	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Brazil	No	N/A	Yes	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Cabo Verde*	No	N/A	Yes	N/A
10	Canada	No	N/A	Yes	N/A
11	Chile	No	N/A	Yes	N/A
12	China (People's Republic of)	No	N/A	Yes	N/A
13	Colombia	No	N/A	Yes	N/A
14	Cote d'Ivoire	No	N/A	Yes	N/A
15	Croatia	No	N/A	Yes	N/A
16	Cuba*	No	N/A	Yes	N/A
17	Cyprus*	No	N/A	Yes	N/A
18	Czech Republic	No	N/A	Yes	N/A
19	Denmark	No	N/A	Yes	N/A
20	Estonia	No	N/A	Yes	N/A
21	Ethiopia*	No	N/A	Yes	N/A
22	Finland	No	N/A	Yes	PPT
23	France	No	N/A	Yes	N/A
24	Georgia	No	N/A	Yes	N/A
25	Germany	No	N/A	Yes	N/A
26	Greece	No	N/A	Yes	N/A
27	Guinea-Bissau*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
28	Hong Kong (China)	No	N/A	Yes	N/A
29	Hungary	No	N/A	Yes	N/A
30	Iceland	No	N/A	Yes	N/A
31	India	No	N/A	Yes	N/A
32	Indonesia	No	N/A	Yes	N/A
33	Ireland	No	N/A	Yes	N/A
34	Israel	No	N/A	Yes	N/A
35	Italy	No	N/A	Yes	N/A
36	Japan	No	N/A	Yes	N/A
37	Korea	No	N/A	Yes	N/A
38	Kuwait*	No	N/A	Yes	N/A
39	Latvia	No	N/A	Yes	N/A
40	Lithuania	No	N/A	Yes	N/A
41	Luxembourg	No	N/A	Yes	N/A
42	Macau (China)	No	N/A	Yes	N/A
43	Malta	No	N/A	Yes	N/A
44	Mexico	No	N/A	Yes	N/A
45	Moldova*	No	N/A	Yes	N/A
46	Montenegro*	No	N/A	Yes	N/A
47	Morocco*	No	N/A	Yes	N/A
48	Mozambique*	No	N/A	Yes	N/A
49	Netherlands	No	N/A	Yes	N/A
50	Norway	No	N/A	Yes	N/A
51	Oman	No	N/A	Yes	N/A
52	Pakistan	No	N/A	Yes	N/A
53	Panama	No	N/A	Yes	N/A
54	Peru	No	N/A	Yes	N/A
55	Poland	No	N/A	Yes	N/A
56	Qatar	No	N/A	Yes	N/A
57	Romania	No	N/A	Yes	N/A
58	Russia	No	N/A	Yes	N/A
59	San Marino	No	N/A	Yes	N/A
60	Sao Tome and Principe*	No	N/A	Yes	N/A
61	Saudi Arabia	No	N/A	Yes	N/A
62	Senegal	No	N/A	Yes	N/A
63	Singapore	No	N/A	Yes	N/A
64	Slovak Republic	No	N/A	Yes	N/A
65	Slovenia	No	N/A	Yes	N/A
66	South Africa	No	N/A	Yes	N/A
67	Spain	No	N/A	Yes	N/A
68	Sweden	No	N/A	Yes	N/A
69	Switzerland	No	N/A	Yes	N/A
70	Tunisia	No	N/A	Yes	N/A
71	Turkey	No	N/A	Yes	N/A
72	Ukraine	No	N/A	Yes	N/A
73	United Arab Emirates	No	N/A	Yes	N/A
74	United Kingdom	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
75	United States	No	N/A	Yes	N/A
76	Uruguay	No	N/A	Yes	N/A
77	Venezuela*	No	N/A	Yes	N/A
78	Viet Nam	No	N/A	Yes	N/A

Qatar

Qatar signed the MLI on 4 December 2018, after the 30 June 2018 deadline for submitting the Peer Review questionnaires.

A. Progress in the implementation of the minimum standard

Qatar has 76 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Qatar signed the MLI in 2018, listing all of its 76 tax agreements.

For its 76 agreements listed under the MLI, Qatar is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Qatar.

Table A A.81. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Algeria*	No	N/A	No	N/A
3	Armenia*	No	N/A	No	N/A
4	Austria	No	N/A	No	N/A
5	Azerbaijan*	No	N/A	No	N/A
6	Barbados	No	N/A	No	N/A
7	Belarus*	No	N/A	No	N/A
8	Bermuda	No	N/A	No	N/A
9	Bosnia and Herzegovina*	No	N/A	No	N/A
10	Brunei Darussalam	No	N/A	No	N/A
11	Bulgaria	No	N/A	No	N/A
12	Chad*	No	N/A	No	N/A
13	China (People's Republic of)	No	N/A	No	N/A
14	Croatia	No	N/A	No	N/A
15	Cuba*	No	N/A	No	N/A
16	Cyprus*	No	N/A	No	N/A
17	Ecuador*	No	N/A	No	N/A
18	Fiji*	No	N/A	No	N/A
19	France	No	N/A	No	N/A
20	Georgia	No	N/A	No	N/A
21	Greece	No	N/A	No	N/A
22	Guernsey	No	N/A	No	N/A
23	Hong Kong (China)	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Hungary	No	N/A	No	N/A
25	India	No	N/A	No	N/A
26	Indonesia	No	N/A	No	N/A
27	Iran*	No	N/A	No	N/A
28	Ireland	No	N/A	No	N/A
29	Isle of Man	No	N/A	No	N/A
30	Italy	No	N/A	No	N/A
31	Japan	No	N/A	No	N/A
32	Jersey	No	N/A	No	N/A
33	Jordan*	No	N/A	No	N/A
34	Kazakhstan	No	N/A	No	N/A
35	Kenya	No	N/A	No	N/A
36	Korea	No	N/A	No	N/A
37	Kyrgyzstan*	No	N/A	No	N/A
38	Latvia	No	N/A	No	N/A
39	Lebanon*	No	N/A	No	N/A
40	Luxembourg	No	N/A	No	N/A
41	Malaysia	No	N/A	No	N/A
42	Malta	No	N/A	No	N/A
43	Mauritania*	No	N/A	No	N/A
44	Mauritius	No	N/A	No	N/A
45	Mexico	No	N/A	No	N/A
46	Monaco	No	N/A	No	N/A
47	Morocco*	No	N/A	No	N/A
48	Nepal*	No	N/A	No	N/A
49	Netherlands	No	N/A	No	N/A
50	Nigeria	No	N/A	No	N/A
51	Norway	No	N/A	No	N/A
52	Pakistan	No	N/A	No	N/A
53	Panama	No	N/A	No	N/A
54	Philippines*	No	N/A	No	N/A
55	Poland	No	N/A	No	N/A
56	Portugal	No	N/A	No	N/A
57	Romania	No	N/A	No	N/A
58	Russia	No	N/A	No	N/A
59	San Marino	No	N/A	No	N/A
60	Senegal	No	N/A	No	N/A
61	Serbia	No	N/A	No	N/A
62	Seychelles	No	N/A	No	N/A
63	Singapore	No	N/A	No	N/A
64	Slovenia	No	N/A	No	N/A
65	South Africa	No	N/A	No	N/A
66	Spain	No	N/A	No	N/A
67	Sri Lanka	No	N/A	No	N/A
68	Sudan*	No	N/A	No	N/A
69	Switzerland	No	N/A	No	N/A
70	Syrian Arab Republic*	No	N/A	No	N/A
71	Tunisia	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
72	Turkey	No	N/A	No	N/A
73	United Kingdom	No	N/A	No	N/A
74	Venezuela*	No	N/A	No	N/A
75	Viet Nam	No	N/A	No	N/A
76	Yemen*	No	N/A	No	N/A

Romania

A. Progress in the implementation of the minimum standard

Romania has 88 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Romania signed the MLI in 2017, listing all of its 88 tax agreements.[57]Romania also signed a bilateral complying instrument with Spain.

For its 88 agreements listed under the MLI, Romania is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement subject to a bilateral complying instrument with Spain, Romania is implementing the preamble statement and the PPT.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Romania.

Table A A.82. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Armenia*	No	N/A	Yes	N/A
4	Australia	No	N/A	Yes	N/A
5	Austria	No	N/A	Yes	N/A
6	Azerbaijan*	No	N/A	Yes	N/A
7	Bangladesh*	No	N/A	Yes	N/A
8	Belarus*	No	N/A	Yes	N/A
9	Belgium	No	N/A	Yes	N/A
10	Bosnia and Herzegovina*	No	N/A	Yes	N/A
11	Bulgaria	No	N/A	Yes	N/A
12	Canada	No	N/A	Yes	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Croatia	No	N/A	Yes	N/A
15	Cyprus*	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A
17	Democratic People's Republic of Korea*	No	N/A	Yes	N/A
18	Denmark	No	N/A	Yes	N/A
19	Ecuador*	No	N/A	Yes	N/A
20	Egypt	No	N/A	Yes	N/A
21	Estonia	No	N/A	Yes	N/A
22	Ethiopia*	No	N/A	Yes	N/A
23	Finland	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	France	No	N/A	Yes	N/A
25	Georgia	No	N/A	Yes	N/A
26	Germany	No	N/A	Yes	N/A
27	Greece	No	N/A	Yes	N/A
28	Hong Kong (China)	No	N/A	Yes	N/A
29	Hungary	No	N/A	Yes	N/A
30	Iceland	No	N/A	Yes	N/A
31	India	No	N/A	Yes	N/A
32	Indonesia	No	N/A	Yes	N/A
33	Iran*	No	N/A	Yes	N/A
34	Ireland	No	N/A	Yes	N/A
35	Israel	No	N/A	Yes	N/A
36	Italy	No	N/A	Yes	N/A
37	Japan	No	N/A	Yes	N/A
38	Jordan*	No	N/A	Yes	N/A
39	Kazakhstan	No	N/A	Yes	N/A
40	Korea	No	N/A	Yes	N/A
41	Kuwait*	No	N/A	Yes	N/A
42	Latvia	No	N/A	Yes	N/A
43	Lebanon*	No	N/A	Yes	N/A
44	Lithuania	No	N/A	Yes	N/A
45	Luxembourg	No	N/A	Yes	N/A
46	Macedonia*	No	N/A	Yes	N/A
47	Malaysia	No	N/A	Yes	N/A
48	Malta	No	N/A	Yes	N/A
49	Mexico	No	N/A	Yes	N/A
50	Moldova*	No	N/A	Yes	N/A
51	Montenegro*	No	N/A	Yes	N/A
52	Morocco*	No	N/A	Yes	N/A
53	Namibia*	No	N/A	Yes	N/A
54	Netherlands	No	N/A	Yes	N/A
55	Nigeria	No	N/A	Yes	N/A
56	Norway	No	N/A	Yes	N/A
57	Pakistan	No	N/A	Yes	N/A
58	Philippines*	No	N/A	Yes	N/A
59	Poland	No	N/A	Yes	N/A
60	Portugal	No	N/A	Yes	N/A
61	Qatar	No	N/A	Yes	N/A
62	Russia	No	N/A	Yes	N/A
63	San Marino	No	N/A	Yes	N/A
64	Saudi Arabia	No	N/A	Yes	N/A
65	Serbia	No	N/A	Yes	N/A
66	Singapore	No	N/A	Yes	N/A
67	Slovak Republic	No	N/A	Yes	N/A
68	Slovenia	No	N/A	Yes	N/A
69	South Africa	No	N/A	Yes	N/A
70	Spain	No	N/A	Yes	N/A
71	Sri Lanka	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
72	Sudan*	No	N/A	Yes	N/A
73	Sweden	No	N/A	Yes	N/A
74	Switzerland	No	N/A	Yes	N/A
75	Syrian Arab Republic*	No	N/A	Yes	N/A
76	Tajikistan*	No	N/A	Yes	N/A
77	Thailand	No	N/A	Yes	N/A
78	Tunisia	No	N/A	Yes	N/A
79	Turkey	No	N/A	Yes	N/A
80	Turkmenistan*		N/A	Yes	N/A
81	Ukraine	No	N/A	Yes	N/A
82	United Arab Emirates	No	N/A	Yes	N/A
83	United Kingdom	No	N/A	Yes	N/A
84	United States	No	N/A	Yes	N/A
85	Uruguay	No	N/A	Yes	N/A
86	Uzbekistan*	No	N/A	Yes	N/A
87	Viet Nam	No	N/A	Yes	N/A
88	Zambia	No	N/A	Yes	N/A

Russia

A. Progress in the implementation of the minimum standard

Russia has 84 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Russia signed the MLI in 2017, listing 69 of its 84 tax agreements.[58]Russia also signed a bilateral complying instrument with respect to two of its agreements, the agreements with Japan and Sweden.

For its agreements listed under the MLI, Russia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Russia also opted for the simplified LOB under Article 7(6) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement with Japan subject to a complying instrument, Russia is implementing the preamble statement and the PPT combined with the LOB. For its agreement with Sweden, Russia is implementing the preamble statement and the PPT.

Russia indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreements with Brazil, Germany, Japan, Sweden and Switzerland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Russia.

Table A A.83. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Argentina	No	N/A	Yes	N/A
4	Armenia*	No	N/A	Yes	N/A
5	Australia	No	N/A	Yes	N/A
6	Austria	No	N/A	Yes	N/A
7	Azerbaijan*	No	N/A	Yes	N/A
8	Belarus*	No	N/A	Yes	N/A
9	Belgium	No	N/A	Yes	N/A
10	Botswana	No	N/A	Yes	N/A
11	Brazil	No	N/A	No	N/A
12	Bulgaria	No	N/A	Yes	N/A
13	Canada	No	N/A	Yes	N/A
14	Chile	No	N/A	Yes	N/A
15	China (People's Republic of)	No	N/A	Yes	N/A
16	Croatia	No	N/A	Yes	N/A
17	Cuba*	No	N/A	Yes	N/A
18	Cyprus*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
19	Czech Republic	No	N/A	Yes	N/A
20	Democratic People's Republic of Korea*	No	N/A	No	N/A
21	Denmark	No	N/A	Yes	N/A
22	Egypt	No	N/A	Yes	N/A
23	Finland	No	N/A	Yes	N/A
24	France	No	N/A	Yes	N/A
25	Germany	No	N/A	No	N/A
26	Greece	No	N/A	Yes	N/A
27	Hong Kong (China)	No	N/A	Yes	N/A
28	Hungary	No	N/A	Yes	N/A
29	Iceland	No	N/A	Yes	N/A
30	India	No	N/A	Yes	N/A
31	Indonesia	No	N/A	Yes	N/A
32	Iran*	No	N/A	No	N/A
33	Ireland	No	N/A	Yes	N/A
34	Israel	No	N/A	Yes	N/A
35	Italy	No	N/A	Yes	N/A
36	Japan	No	N/A	Yes	PPT and LOB
37	Kazakhstan	No	N/A	Yes	N/A
38	Korea	No	N/A	Yes	N/A
39	Kuwait*	No	N/A	Yes	N/A
40	Kyrgyzstan*	No	N/A	No	N/A
41	Latvia	No	N/A	Yes	N/A
42	Lebanon*	No	N/A	Yes	N/A
43	Lithuania	No	N/A	Yes	N/A
44	Luxembourg	No	N/A	Yes	N/A
45	Macedonia*	No	N/A	No	N/A
46	Malaysia	No	N/A	Yes	N/A
47	Mali*	No	N/A	No	N/A
48	Malta	No	N/A	Yes	N/A
49	Mexico	No	N/A	Yes	N/A
50	Moldova*	No	N/A	Yes	N/A
51	Mongolia	No	N/A	Yes	N/A
52	Montenegro*	No	N/A	Yes	N/A
53	Morocco*	No	N/A	Yes	N/A
54	Namibia*	No	N/A	No	N/A
55	Netherlands	No	N/A	Yes	N/A
56	New Zealand	No	N/A	Yes	N/A
57	Norway	No	N/A	Yes	N/A
58	Philippines*	No	N/A	Yes	N/A
59	Poland	No	N/A	Yes	N/A
60	Portugal	No	N/A	Yes	N/A
61	Qatar	No	N/A	Yes	N/A
62	Romania	No	N/A	Yes	N/A
63	Saudi Arabia	No	N/A	Yes	N/A
64	Serbia	No	N/A	Yes	N/A
65	Singapore	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
66	Slovak Republic	No	N/A	Yes	N/A
67	Slovenia	No	N/A	Yes	N/A
68	South Africa	No	N/A	Yes	N/A
69	Spain	No	N/A	Yes	N/A
70	Sri Lanka	No	N/A	Yes	N/A
71	Sweden	No	N/A	Yes	PPT alone
72	Switzerland	No	N/A	No	N/A
73	Syrian Arab Republic*	No	N/A	No	N/A
74	Tajikistan*	No	N/A	No	N/A
75	Thailand	No	N/A	Yes	N/A
76	Turkey	No	N/A	Yes	N/A
77	Turkmenistan*	No	N/A	No	N/A
78	Ukraine	No	N/A	Yes	N/A
79	United Arab Emirates	No	N/A	Yes	N/A
80	United Kingdom	No	N/A	Yes	N/A
81	United States	No	N/A	Yes	N/A
82	Uzbekistan*	No	N/A	No	N/A
83	Venezuela*	No	N/A	Yes	N/A
84	Viet Nam	No	N/A	Yes	N/A

Saint Kitts and Nevis

A. Progress in the implementation of the minimum standard

Saint Kitts and Nevis has five tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten of its treaty partners.[59]

Saint Kitts and Nevis has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Saint Kitts and Nevis.

Table A A.84. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Antigua and Barbuda*	No	N/A	No	N/A
2	Barbados	No	N/A	No	N/A
3	Belize	No	N/A	No	N/A
4	Dominica*	No	N/A	No	N/A
5	Grenada*	No	N/A	No	N/A
6	Guyana*	No	N/A	No	N/A
7	Jamaica	No	N/A	No	N/A
8	Monaco	No	N/A	No	N/A
9	Saint Lucia	No	N/A	No	N/A
10	Saint Vincent and the Grenadines*	No	N/A	No	N/A
11	San Marino	No	N/A	No	N/A
12	Switzerland	No	N/A	No	N/A
13	Trinidad and Tobago	No	N/A	No	N/A
14	United Kingdom	No	N/A	No	N/A

San Marino

A. Progress in the implementation of the minimum standard

San Marino has 21 tax agreements in force, as reported in its response to the Peer Review questionnaire.

San Marino signed the MLI in 2017, listing all of its 21 tax agreements.

For its 21 agreements listed under the MLI, San Marino is implementing the preamble statement (Article 6 of the MLI). For 18 of its agreements listed under the MLI, San Marino is implementing the PPT (Article 7 of the MLI). Three of San Marino's agreements, the agreements with Azerbaijan*, Barbados and Italy, are within the scope of a reservation made by San Marino pursuant to Article 7(15)(b) of the MLI.[60] All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with San Marino.

Table A A.85. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Austria	No	N/A	Yes	N/A
2	Azerbaijan*	No	N/A	Yes	N/A
3	Barbados	No	N/A	Yes	N/A
4	Belgium	No	N/A	Yes	N/A
5	Croatia	No	N/A	Yes	N/A
6	Cyprus*	No	N/A	Yes	N/A
7	Georgia	No	N/A	Yes	N/A
8	Greece	No	N/A	Yes	N/A
9	Hungary	No	N/A	Yes	N/A
10	Italy	No	N/A	Yes	N/A
11	Liechtenstein	No	N/A	Yes	N/A
12	Luxembourg	No	N/A	Yes	N/A
13	Malaysia	No	N/A	Yes	N/A
14	Malta	No	N/A	Yes	N/A
15	Portugal	No	N/A	Yes	N/A
16	Qatar	No	N/A	Yes	N/A
17	Romania	No	N/A	Yes	N/A
18	Saint Kitts and Nevis	No	N/A	Yes	N/A
19	Seychelles	No	N/A	Yes	N/A
20	Singapore	No	N/A	Yes	N/A
21	Viet Nam	No	N/A	Yes	N/A

Saudi Arabia

Saudi Arabia signed the MLI on 18 September 2018, after the 30 June 2018 deadline for submitting the Peer Review questionnaires.

A. Progress in the implementation of the minimum standard

Saudi Arabia has 45 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Saudi Arabia signed the MLI on 18 September 2018, listing all of its 45 tax agreements.

For its agreements listed under the MLI, Saudi Arabia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Saudi Arabia.

Table A A.86. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Algeria*	No	N/A	Yes	N/A	
2	Austria	No	N/A	Yes	N/A	
3	Azerbaijan*	No	N/A	Yes	N/A	Includes anti-abuse rule
4	Bangladesh*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Czech Republic	No	N/A	Yes	N/A	
8	Egypt	No	N/A	Yes	N/A	Includes anti-abuse rule
9	Ethiopia*	No	N/A	Yes	N/A	Includes anti-abuse rule
10	France	No	N/A	Yes	N/A	
11	Greece	No	N/A	Yes	N/A	
12	Hungary	No	N/A	Yes	N/A	Includes anti-abuse rule
13	India	No	N/A	Yes	N/A	Includes anti-abuse rule
14	Ireland	No	N/A	Yes	N/A	
15	Italy	No	N/A	Yes	N/A	Includes anti-abuse rule
16	Japan	No	N/A	Yes	N/A	Includes anti-abuse rule
17	Jordan*	No	N/A	Yes	N/A	

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
18	Kazakhstan	No	N/A	Yes	N/A	Includes anti-abuse rule
19	Korea	No	N/A	Yes	N/A	Includes anti-abuse rule
20	Kyrgyzstan*	No	N/A	Yes	N/A	
21	Luxembourg	No	N/A	Yes	N/A	
22	Macedonia*	No	N/A	Yes	N/A	
23	Malaysia	No	N/A	Yes	N/A	
24	Malta	No	N/A	Yes	N/A	
25	Mexico	No	N/A	Yes	N/A	
26	Netherlands	No	N/A	Yes	N/A	
27	Pakistan	No	N/A	Yes	N/A	
28	Poland	No	N/A	Yes	N/A	Includes anti-abuse rule
29	Portugal	No	N/A	Yes	N/A	Includes anti-abuse rule
30	Romania	No	N/A	Yes	N/A	Includes anti-abuse rule
31	Russia	No	N/A	Yes	N/A	
32	Singapore	No	N/A	Yes	N/A	
33	South Africa	No	N/A	Yes	N/A	
34	Spain	No	N/A	Yes	N/A	
35	Sweden	No	N/A	Yes	N/A	Includes anti-abuse rule
36	Syrian Arab Republic*	No	N/A	Yes	N/A	
37	Tajikistan*	No	N/A	Yes	N/A	
38	Tunisia	No	N/A	Yes	N/A	
39	Turkey	No	N/A	Yes	N/A	Includes anti-abuse rule
40	Turkmenistan*	No	N/A	Yes	N/A	
41	Ukraine	No	N/A	Yes	N/A	Includes anti-abuse rule
42	United Kingdom	No	N/A	Yes	N/A	Includes anti-abuse rule
43	Uzbekistan*	No	N/A	Yes	N/A	
44	Venezuela*	No	N/A	Yes	N/A	Includes anti-abuse rule
45	Viet Nam	No	N/A	Yes	N/A	

Senegal

A. Progress in the implementation of the minimum standard

Senegal has 18 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Regulation 08/2008/COM adopting the rules for the avoidance of double taxation within the West African Economic and Monetary Union and the rule for assistance in tax matters (the Regulation 08/2008/COM) concluded with seven of its treaty partners.[61]

Senegal signed the MLI in 2017, listing 16 of its 18 tax agreements.[62]

For its agreements listed under the MLI, Senegal is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Senegal also opted for the simplified LOB under Article 7(6) of the MLI and stated that, while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The Regulation 08/2008/COM has not been listed under the MLI as it is a regulation of the West African Economic and Monetary Union.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Senegal.

Table A A.87. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Belgium	No	N/A	Yes	N/A
2	Benin	No	N/A	No	N/A
3	Burkina Faso	No	N/A	No	N/A
4	Canada	No	N/A	Yes	N/A
5	Chinese Taipei*	No	N/A	No	N/A
6	Cote d'Ivoire	No	N/A	No	N/A
7	France	No	N/A	Yes	N/A
8	Guinea-Bissau*	No	N/A	No	N/A
9	Italy	No	N/A	Yes	N/A
10	Lebanon*	No	N/A	Yes	N/A
11	Malaysia	No	N/A	Yes	N/A
12	Mali*	No	N/A	No	N/A
13	Mauritania*	No	N/A	Yes	N/A
14	Mauritius	No	N/A	Yes	N/A
15	Morocco*	No	N/A	Yes	N/A
16	Niger*	No	N/A	No	N/A
17	Norway	No	N/A	Yes	N/A
18	Portugal	No	N/A	Yes	N/A
19	Qatar	No	N/A	Yes	N/A
20	Spain	No	N/A	Yes	N/A
21	Togo*	No	N/A	No	N/A

22	Tunisia	No	N/A	Yes	N/A
23	United Arab Emirates	No	N/A	Yes	N/A
24	United Kingdom	No	N/A	Yes	N/A

Serbia

A. Progress in the implementation of the minimum standard

Serbia has 58 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Serbia signed the MLI in 2017, listing all of its 58 tax agreements.[63]

For its 58 agreements listed under the MLI, Serbia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Serbia deposited its instrument of ratification of the MLI with the OECD Secretary-General on 5 June 2018. The MLI has entered into force for Serbia on 1 October 2018.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Serbia.

Table A A.88. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Belarus*	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Croatia	No	N/A	Yes	N/A
12	Cyprus*	No	N/A	Yes	N/A
13	Czech Republic	No	N/A	Yes	N/A
14	Democratic People's Republic of Korea*	No	N/A	Yes	N/A
15	Denmark	No	N/A	Yes	N/A
16	Egypt	No	N/A	Yes	N/A
17	Estonia	No	N/A	Yes	N/A
18	Finland	No	N/A	Yes	N/A
19	France	No	N/A	Yes	N/A
20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Greece	No	N/A	Yes	N/A
23	Hungary	No	N/A	Yes	N/A
24	India	No	N/A	Yes	N/A
25	Iran*	No	N/A	Yes	N/A
26	Ireland	No	N/A	Yes	N/A
27	Italy	No	N/A	Yes	N/A
28	Kazakhstan	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
29	Korea	No	N/A	Yes	N/A
30	Kuwait*	No	N/A	Yes	N/A
31	Latvia	No	N/A	Yes	N/A
32	Libya*	No	N/A	Yes	N/A
33	Lithuania	No	N/A	Yes	N/A
34	Luxembourg	No	N/A	Yes	N/A
35	Macedonia*	No	N/A	Yes	N/A
36	Malaysia	No	N/A	Yes	N/A
37	Malta	No	N/A	Yes	N/A
38	Moldova*	No	N/A	Yes	N/A
39	Montenegro*	No	N/A	Yes	N/A
40	Netherlands	No	N/A	Yes	N/A
41	Norway	No	N/A	Yes	N/A
42	Pakistan	No	N/A	Yes	N/A
43	Poland	No	N/A	Yes	N/A
44	Qatar	No	N/A	Yes	N/A
45	Romania	No	N/A	Yes	N/A
46	Russia	No	N/A	Yes	N/A
47	Slovak Republic	No	N/A	Yes	N/A
48	Slovenia	No	N/A	Yes	N/A
49	Spain	No	N/A	Yes	N/A
50	Sri Lanka	No	N/A	Yes	N/A
51	Sweden	No	N/A	Yes	N/A
52	Switzerland	No	N/A	Yes	N/A
53	Tunisia	No	N/A	Yes	N/A
54	Turkey	No	N/A	Yes	N/A
55	Ukraine	No	N/A	Yes	N/A
56	United Arab Emirates	No	N/A	Yes	N/A
57	United Kingdom	No	N/A	Yes	N/A
58	Viet Nam	No	N/A	Yes	N/A

Seychelles

A. Progress in the implementation of the minimum standard

The Seychelles has 28 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The Seychelles signed the MLI in 2017, listing all of its 28 tax agreements.

For its 28 agreements listed under the MLI, the Seychelles is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Seychelles expressed a statement that while it accepts the application of the PPT under the MLI, it intends where possible to adopt an LOB provision through bilateral negotiation. All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Seychelles.

Table A A.89. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Bahrain	No	N/A	Yes	N/A	
2	Barbados	No	N/A	Yes	N/A	
3	Belgium	No	N/A	Yes	N/A	
4	Bermuda	No	N/A	Yes	N/A	
5	Botswana	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Cyprus*	No	N/A	Yes	N/A	
8	Ethiopia*	No	N/A	Yes	N/A	
9	Guernsey	No	N/A	Yes	N/A	
10	Indonesia	No	N/A	Yes	N/A	
11	Isle of Man	No	N/A	Yes	N/A	
12	Jersey	No	N/A	Yes	N/A	
13	Kenya	No	N/A	Yes	N/A	
14	Luxembourg	No	N/A	Yes	N/A	
15	Malaysia	No	N/A	Yes	N/A	
16	Mauritius	No	N/A	Yes	N/A	
17	Monaco	No	N/A	Yes	N/A	
18	Oman	No	N/A	Yes	N/A	
19	Qatar	No	N/A	Yes	N/A	
20	San Marino	No	N/A	Yes	N/A	
21	Singapore	No	N/A	Yes	N/A	
22	South Africa	No	N/A	Yes	N/A	
23	Sri Lanka	No	N/A	Yes	N/A	
24	Eswatini*	No	N/A	Yes	N/A	
25	Thailand	No	N/A	Yes	N/A	
26	United Arab Emirates	No	N/A	Yes	N/A	

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
27	Viet Nam	No	N/A	Yes	N/A	
28	Zambia	No	N/A	Yes	N/A	

Sierra Leone

A. Progress in the implementation of the minimum standard

Sierra Leone has three tax agreements in force, as reported in its response to the Peer Review questionnaire.

Sierra Leone has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Sierra Leone.

Table A A.90. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Norway	No	N/A	No	N/A
2	South Africa	No	N/A	No	N/A
3	United Kingdom	No	N/A	No	N/A

Singapore

A. Progress in the implementation of the minimum standard

Singapore has 84 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Singapore signed the MLI in 2017, listing 73 of its 84 tax agreements in a revised provisional MLI Position submitted to the Secretariat on 11 June 2018.[64]

For its agreements listed under the MLI, Singapore is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Singapore.

Table A A.91. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Bahrain	No	N/A	Yes	N/A
5	Bangladesh*	No	N/A	Yes	N/A
6	Barbados	No	N/A	Yes	N/A
7	Belarus*	No	N/A	No	N/A
8	Belgium	No	N/A	Yes	N/A
9	Brunei Darussalam	No	N/A	Yes	N/A
10	Bulgaria	No	N/A	Yes	N/A
11	Cambodia*	No	N/A	No	N/A
12	Canada	No	N/A	Yes	N/A
13	China (People's Republic of)	No	N/A	Yes	N/A
14	Chinese Taipei*	No	N/A	No	N/A
15	Cyprus*	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A
17	Denmark	No	N/A	Yes	N/A
18	Ecuador*	No	N/A	No	N/A
19	Egypt	No	N/A	Yes	N/A
20	Estonia	No	N/A	Yes	N/A
21	Ethiopia*	No	N/A	No	N/A
22	Fiji*	No	N/A	Yes	N/A
23	Finland	No	N/A	Yes	N/A
24	France	No	N/A	Yes	N/A
25	Georgia	No	N/A	Yes	N/A
26	Germany	No	N/A	Yes	N/A
27	Guernsey	No	N/A	Yes	N/A
28	Hungary	No	N/A	Yes	N/A
29	India	No	N/A	Yes	N/A
30	Indonesia	No	N/A	Yes	N/A
31	Ireland	No	N/A	Yes	N/A
32	Isle of Man	No	N/A	Yes	N/A
33	Israel	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
34	Italy	No	N/A	Yes	N/A
35	Japan	No	N/A	Yes	N/A
36	Jersey	No	N/A	Yes	N/A
37	Kazakhstan	No	N/A	Yes	N/A
38	Korea	No	N/A	No	N/A
39	Kuwait*	No	N/A	Yes	N/A
40	Lao People's Democratic Republic*	No	N/A	No	N/A
41	Latvia	No	N/A	Yes	N/A
42	Libya*	No	N/A	No	N/A
43	Liechtenstein	No	N/A	Yes	N/A
44	Lithuania	No	N/A	Yes	N/A
45	Luxembourg	No	N/A	Yes	N/A
46	Malaysia	No	N/A	Yes	N/A
47	Malta	No	N/A	Yes	N/A
48	Mauritius	No	N/A	Yes	N/A
49	Mexico	No	N/A	Yes	N/A
50	Mongolia	No	N/A	Yes	N/A
51	Morocco*	No	N/A	Yes	N/A
52	Myanmar*	No	N/A	No	N/A
53	Netherlands	No	N/A	Yes	N/A
54	New Zealand	No	N/A	Yes	N/A
55	Norway	No	N/A	Yes	N/A
56	Oman	No	N/A	Yes	N/A
57	Pakistan	No	N/A	Yes	N/A
58	Panama	No	N/A	Yes	N/A
59	Papua New Guinea	No	N/A	Yes	N/A
60	Philippines*	No	N/A	Yes	N/A
61	Poland	No	N/A	Yes	N/A
62	Portugal	No	N/A	Yes	N/A
63	Qatar	No	N/A	Yes	N/A
64	Romania	No	N/A	Yes	N/A
65	Russia	No	N/A	Yes	N/A
66	Rwanda*	No	N/A	No	N/A
67	San Marino	No	N/A	Yes	N/A
68	Saudi Arabia	No	N/A	Yes	N/A
69	Seychelles	No	N/A	Yes	N/A
70	Slovak Republic	No	N/A	Yes	N/A
71	Slovenia	No	N/A	Yes	N/A
72	South Africa	No	N/A	Yes	N/A
73	Spain	No	N/A	Yes	N/A
74	Sri Lanka	No	N/A	Yes	N/A
75	Sweden	No	N/A	Yes	N/A
76	Switzerland	No	N/A	Yes	N/A
77	Thailand	No	N/A	Yes	N/A
78	Turkey	No	N/A	Yes	N/A
79	Ukraine	No	N/A	Yes	N/A
80	United Arab Emirates	No	N/A	Yes	N/A
81	United Kingdom	No	N/A	Yes	N/A
82	Uruguay	No	N/A	Yes	N/A
83	Uzbekistan*	No	N/A	No	N/A
84	Viet Nam	No	N/A	Yes	N/A

Slovak Republic

A. Progress in the implementation of the minimum standard

The Slovak Republic has 70 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The Slovak Republic signed the MLI in 2017, with a provisional listing of 64 of its 70 tax agreements.

For its agreements listed under the MLI, the Slovak Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Slovak Republic also opted for the simplified LOB under Article 7(6) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The Slovak Republic deposited its instrument of ratification with the OECD Secretary-General on 20 September 2018.[65]The MLI enters into force for the Slovak Republic on 1 January 2019.

The Slovak Republic indicated in the response to its Peer Review questionnaire that the agreements not subject to a complying instrument have not been listed under the MLI as they were either not in force at the time of the signature of the MLI or too old to be covered under the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Slovak Republic.

Table A A.92. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Armenia*	No	N/A	No	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Belarus*	No	N/A	Yes	N/A
5	Belgium	No	N/A	Yes	N/A
6	Bosnia and Herzegovina*	No	N/A	Yes	N/A
7	Brazil	No	N/A	Yes	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Chinese Taipei*	No	N/A	No	N/A
12	Croatia	No	N/A	Yes	N/A
13	Cyprus*	No	N/A	Yes	N/A
14	Czech Republic	No	N/A	Yes	N/A
15	Denmark	No	N/A	Yes	N/A
16	Estonia	No	N/A	Yes	N/A
17	Ethiopia*	No	N/A	No	N/A
18	Finland	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
19	France	No	N/A	Yes	N/A
20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Greece	No	N/A	Yes	N/A
23	Hungary	No	N/A	Yes	N/A
24	Iceland	No	N/A	Yes	N/A
25	India	No	N/A	Yes	N/A
26	Indonesia	No	N/A	Yes	N/A
27	Iran*	No	N/A	No	N/A
28	Ireland	No	N/A	Yes	N/A
29	Israel	No	N/A	Yes	N/A
30	Italy	No	N/A	Yes	N/A
31	Japan	No	N/A	Yes	N/A
32	Kazakhstan	No	N/A	Yes	N/A
33	Korea	No	N/A	Yes	N/A
34	Kuwait*	No	N/A	Yes	N/A
35	Latvia	No	N/A	Yes	N/A
36	Libya*	No	N/A	Yes	N/A
37	Lithuania	No	N/A	Yes	N/A
38	Luxembourg	No	N/A	Yes	N/A
39	Macedonia*	No	N/A	Yes	N/A
40	Malaysia	No	N/A	Yes	N/A
41	Malta	No	N/A	Yes	N/A
42	Mexico	No	N/A	Yes	N/A
43	Moldova*	No	N/A	Yes	N/A
44	Mongolia	No	N/A	No	N/A
45	Montenegro*	No	N/A	Yes	N/A
46	Netherlands	No	N/A	Yes	N/A
47	Nigeria	No	N/A	Yes	N/A
48	Norway	No	N/A	Yes	N/A
49	Poland	No	N/A	Yes	N/A
50	Portugal	No	N/A	Yes	N/A
51	Romania	No	N/A	Yes	N/A
52	Russia	No	N/A	Yes	N/A
53	Serbia	No	N/A	Yes	N/A
54	Singapore	No	N/A	Yes	N/A
55	Slovenia	No	N/A	Yes	N/A
56	South Africa	No	N/A	Yes	N/A
57	Spain	No	N/A	Yes	N/A
58	Sri Lanka	No	N/A	Yes	N/A
59	Sweden	No	N/A	Yes	N/A
60	Switzerland	No	N/A	Yes	N/A
61	Syrian Arab Republic*	No	N/A	Yes	N/A
62	Tunisia	No	N/A	Yes	N/A
63	Turkey	No	N/A	Yes	N/A
64	Turkmenistan*	No	N/A	Yes	N/A
65	Ukraine	No	N/A	Yes	N/A
66	United Arab	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
	Emirates				
67	United Kingdom	No	N/A	Yes	N/A
68	United States	No	N/A	Yes	N/A
69	Uzbekistan*	No	N/A	Yes	N/A
70	Viet Nam	No	N/A	Yes	N/A

Slovenia

A. Progress in the implementation of the minimum standard

Slovenia has 59 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Japan complies with the minimum standard.

Slovenia signed the MLI in 2017, listing 55 of its 59 tax agreements.[66]

For its compliant agreement with Japan, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For its 55 agreements listed under the MLI, Slovenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Slovenia deposited its instrument of ratification of the MLI with the OECD Secretary-General on 22 March 2018. The MLI has entered into force for Slovenia on 1 July 2018.

Slovenia indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreements with Germany, Montenegro* and Sweden.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Slovenia.

Table A A.93. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Belarus*	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Croatia	No	N/A	Yes	N/A
12	Cyprus*	No	N/A	Yes	N/A
13	Czech Republic	No	N/A	Yes	N/A
14	Denmark	No	N/A	Yes	N/A
15	Estonia	No	N/A	Yes	N/A
16	Finland	No	N/A	Yes	N/A
17	France	No	N/A	Yes	N/A
18	Georgia	No	N/A	Yes	N/A
19	Germany	No	N/A	No	N/A
20	Greece	No	N/A	Yes	N/A
21	Hungary	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
22	Iceland	No	N/A	Yes	N/A
23	India	No	N/A	Yes	N/A
24	Iran*	No	N/A	Yes	N/A
25	Ireland	No	N/A	Yes	N/A
26	Israel	No	N/A	Yes	N/A
27	Italy	No	N/A	Yes	N/A
28	Japan	Yes	PPT alone	N/A	N/A
29	Kazakhstan	No	N/A	Yes	N/A
30	Korea	No	N/A	Yes	N/A
31	Kosovo*	No	N/A	Yes	N/A
32	Kuwait*	No	N/A	Yes	N/A
33	Latvia	No	N/A	Yes	N/A
34	Lithuania	No	N/A	Yes	N/A
35	Luxembourg	No	N/A	Yes	N/A
36	Macedonia*	No	N/A	Yes	N/A
37	Malta	No	N/A	Yes	N/A
38	Moldova*	No	N/A	Yes	N/A
39	Montenegro*	No	N/A	No	N/A
40	Netherlands	No	N/A	Yes	N/A
41	Norway	No	N/A	Yes	N/A
42	Poland	No	N/A	Yes	N/A
43	Portugal	No	N/A	Yes	N/A
44	Qatar	No	N/A	Yes	N/A
45	Romania	No	N/A	Yes	N/A
46	Russia	No	N/A	Yes	N/A
47	Serbia	No	N/A	Yes	N/A
48	Singapore	No	N/A	Yes	N/A
49	Slovak Republic	No	N/A	Yes	N/A
50	Spain	No	N/A	Yes	N/A
51	Sweden	No	N/A	No	N/A
52	Switzerland	No	N/A	Yes	N/A
53	Thailand	No	N/A	Yes	N/A
54	Turkey	No	N/A	Yes	N/A
55	Ukraine	No	N/A	Yes	N/A
56	United Arab Emirates	No	N/A	Yes	N/A
57	United Kingdom	No	N/A	Yes	N/A
58	United States	No	N/A	Yes	N/A
59	Uzbekistan*	No	N/A	Yes	N/A

South Africa

A. Progress in the implementation of the minimum standard

South Africa has 79 tax agreements in force, as reported in its response to the Peer Review questionnaire.

South Africa signed the MLI in 2017, listing 74 of its 79 tax agreements.

For its agreements listed under the MLI, South Africa is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

South Africa indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreements with Brazil, Germany, Malawi* and Zambia.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with South Africa.

Table A A.94. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	No	N/A
2	Australia	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Belarus*	No	N/A	No	N/A
5	Belgium	No	N/A	Yes	N/A
6	Botswana	No	N/A	No	N/A
7	Brazil	No	N/A	No	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Cameroon	No	N/A	Yes	N/A
10	Canada	No	N/A	Yes	N/A
11	Chile	No	N/A	Yes	N/A
12	China (People's Republic of)	No	N/A	Yes	N/A
13	Chinese Taipei*	No	N/A	No	N/A
14	Croatia	No	N/A	Yes	N/A
15	Cyprus*	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A
17	Democratic Republic of the Congo	No	N/A	No	N/A
18	Denmark	No	N/A	Yes	N/A
19	Egypt	No	N/A	Yes	N/A
20	Ethiopia*	No	N/A	No	N/A
21	Finland	No	N/A	Yes	N/A
22	France	No	N/A	Yes	N/A
23	Germany	No	N/A	No	N/A
24	Ghana*	No	N/A	No	N/A
25	Greece	No	N/A	Yes	N/A
26	Grenada*	No	N/A	No	N/A
27	Hong Kong (China)	No	N/A	Yes	N/A
28	Hungary	No	N/A	Yes	N/A
29	India	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
30	Indonesia	No	N/A	Yes	N/A
31	Iran*	No	N/A	No	N/A
32	Ireland	No	N/A	Yes	N/A
33	Israel	No	N/A	Yes	N/A
34	Italy	No	N/A	Yes	N/A
35	Japan	No	N/A	Yes	N/A
36	Kenya	No	N/A	No	N/A
37	Korea	No	N/A	Yes	N/A
38	Kuwait*	No	N/A	Yes	N/A
39	Lesotho*	No	N/A	No	N/A
40	Luxembourg	No	N/A	Yes	N/A
41	Malawi*	No	N/A	No	N/A
42	Malaysia	No	N/A	Yes	N/A
43	Malta	No	N/A	Yes	N/A
44	Mauritius	No	N/A	Yes	N/A
45	Mexico	No	N/A	Yes	N/A
46	Mozambique*	No	N/A	No	N/A
47	Namibia*	No	N/A	No	N/A
48	Netherlands	No	N/A	Yes	N/A
49	New Zealand	No	N/A	Yes	N/A
50	Nigeria	No	N/A	Yes	N/A
51	Norway	No	N/A	Yes	N/A
52	Oman	No	N/A	No	N/A
53	Pakistan	No	N/A	Yes	N/A
54	Poland	No	N/A	Yes	N/A
55	Portugal	No	N/A	Yes	N/A
56	Qatar	No	N/A	No	N/A
57	Romania	No	N/A	Yes	N/A
58	Russia	No	N/A	Yes	N/A
59	Rwanda*	No	N/A	No	N/A
60	Saudi Arabia	No	N/A	No	N/A
61	Seychelles	No	N/A	Yes	N/A
62	Sierra Leone	No	N/A	No	N/A
63	Singapore	No	N/A	Yes	N/A
64	Slovak Republic	No	N/A	Yes	N/A
65	Spain	No	N/A	Yes	N/A
66	Eswatini*	No	N/A	No	N/A
67	Sweden	No	N/A	Yes	N/A
68	Switzerland	No	N/A	Yes	N/A
69	Tanzania*	No	N/A	No	N/A
70	Thailand	No	N/A	No	N/A
71	Tunisia	No	N/A	Yes	N/A
72	Turkey	No	N/A	Yes	N/A
73	Uganda*	No	N/A	No	N/A
74	Ukraine	No	N/A	No	N/A
75	United Arab Emirates	No	N/A	No	N/A
76	United Kingdom	No	N/A	Yes	N/A
77	United States	No	N/A	No	N/A
78	Zambia	No	N/A	No	N/A
79	Zimbabwe*	No	N/A	No	N/A

Spain

A. Progress in the implementation of the minimum standard

Spain has 92 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Mexico complies with the minimum standard.

Spain signed the MLI in 2017, listing 86 of its 92 tax agreements.[67]Spain also signed a bilateral complying instrument with Romania.

For its compliant agreement with Mexico, the minimum standard is implemented through the inclusion of the preamble statement and the PPT.

For 84 of its agreements listed under the MLI, Spain is implementing the preamble statement (Article 6 of the MLI). For 83 of its agreements listed under the MLI, Spain is implementing the PPT (Article 7 of the MLI). Three of Spain's agreements, the agreements with Andorra, Mexico and Romania, are within the scope of reservations made by Spain pursuant to Article 6(4) or Article 7(15)(b) of the MLI.[68]The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement with Romania subject to a bilateral complying instrument, Spain is implementing the preamble statement and the PPT.

Spain indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreements with China, Japan, the Netherlands, Norway, Sweden and Ukraine.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Spain.

Table A A.95. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Andorra	No	N/A	Yes	N/A
4	Argentina	No	N/A	Yes	N/A
5	Armenia*	No	N/A	Yes	N/A
6	Australia	No	N/A	Yes	N/A
7	Austria	No	N/A	Yes	N/A
8	Barbados	No	N/A	Yes	N/A
9	Belgium	No	N/A	Yes	N/A
10	Bolivia*	No	N/A	Yes	N/A
11	Bosnia and Herzegovina*	No	N/A	Yes	N/A
12	Brazil	No	N/A	Yes	N/A
13	Bulgaria	No	N/A	Yes	N/A
14	Canada	No	N/A	Yes	N/A
15	Chile	No	N/A	Yes	N/A
16	China (People's Republic of)	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
17	Colombia	No	N/A	Yes	N/A
18	Costa Rica	No	N/A	Yes	N/A
19	Croatia	No	N/A	Yes	N/A
20	Cuba*	No	N/A	Yes	N/A
21	Cyprus*	No	N/A	Yes	N/A
22	Czech Republic	No	N/A	Yes	N/A
23	Dominican Republic*	No	N/A	Yes	N/A
24	Ecuador*	No	N/A	Yes	N/A
25	Egypt	No	N/A	Yes	N/A
26	El Salvador*	No	N/A	Yes	N/A
27	Estonia	No	N/A	Yes	N/A
28	Finland	No	N/A	Yes	N/A
29	France	No	N/A	Yes	N/A
30	Georgia	No	N/A	Yes	N/A
31	Germany	No	N/A	Yes	N/A
32	Greece	No	N/A	Yes	N/A
33	Hong Kong (China)	No	N/A	Yes	N/A
34	Hungary	No	N/A	Yes	N/A
35	Iceland	No	N/A	Yes	N/A
36	India	No	N/A	Yes	N/A
37	Indonesia	No	N/A	Yes	N/A
38	Iran*	No	N/A	Yes	N/A
39	Ireland	No	N/A	Yes	N/A
40	Israel	No	N/A	Yes	N/A
41	Italy	No	N/A	Yes	N/A
42	Jamaica	No	N/A	Yes	N/A
43	Japan	No	N/A	No	N/A
44	Kazakhstan	No	N/A	Yes	N/A
45	Korea	No	N/A	Yes	N/A
46	Kuwait*	No	N/A	Yes	N/A
47	Kyrgyzstan*	No	N/A	Yes	N/A
48	Latvia	No	N/A	Yes	N/A
49	Lithuania	No	N/A	Yes	N/A
50	Luxembourg	No	N/A	Yes	N/A
51	Macedonia*	No	N/A	Yes	N/A
52	Malaysia	No	N/A	Yes	N/A
53	Malta	No	N/A	Yes	N/A
54	Mexico	Yes	PPT alone		N/A
55	Moldova*	No	N/A	Yes	N/A
56	Morocco*	No	N/A	Yes	N/A
57	Netherlands	No	N/A	No	N/A
58	New Zealand	No	N/A	Yes	N/A
59	Nigeria	No	N/A	Yes	N/A
60	Norway	No	N/A	No	N/A
61	Oman	No	N/A	Yes	N/A
62	Pakistan	No	N/A	Yes	N/A
63	Panama	No	N/A	Yes	N/A
64	Philippines*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
65	Poland	No	N/A	Yes	N/A
66	Portugal	No	N/A	Yes	N/A
67	Qatar	No	N/A	Yes	N/A
68	Romania	No	N/A	Yes	PPT alone
69	Russia	No	N/A	Yes	N/A
70	Saudi Arabia	No	N/A	Yes	N/A
71	Senegal	No	N/A	Yes	N/A
72	Serbia	No	N/A	Yes	N/A
73	Singapore	No	N/A	Yes	N/A
74	Slovak Republic	No	N/A	Yes	N/A
75	Slovenia	No	N/A	Yes	N/A
76	South Africa	No	N/A	Yes	N/A
77	Sweden	No	N/A	No	N/A
78	Switzerland	No	N/A	Yes	N/A
79	Tajikistan*	No	N/A	Yes	N/A
80	Thailand	No	N/A	Yes	N/A
81	Trinidad and Tobago	No	N/A	Yes	N/A
82	Tunisia	No	N/A	Yes	N/A
83	Turkey	No	N/A	Yes	N/A
84	Turkmenistan*	No	N/A	Yes	N/A
85	Ukraine	No	N/A	No	N/A
86	United Arab Emirates	No	N/A	Yes	N/A
87	United Kingdom	No	N/A	Yes	N/A
88	United States	No	N/A	Yes	N/A
89	Uruguay	No	N/A	Yes	N/A
90	Uzbekistan*	No	N/A	Yes	N/A
91	Venezuela*	No	N/A	Yes	N/A
92	Viet Nam	No	N/A	Yes	N/A

Sri Lanka

A. Progress in the implementation of the minimum standard

Sri Lanka has 46 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Sri Lanka has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Sri Lanka.

Table A A.96. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Australia	No	N/A	No	N/A
2	Bahrain	No	N/A	No	N/A
3	Bangladesh*	No	N/A	No	N/A
4	Belarus*	No	N/A	No	N/A
5	Belgium	No	N/A	No	N/A
6	Bosnia and Herzegovina*	No	N/A	No	N/A
7	Canada	No	N/A	No	N/A
8	China (People's Republic of)	No	N/A	No	N/A
9	Croatia	No	N/A	No	N/A
10	Czech Republic	No	N/A	N/A	N/A
11	Denmark	No	N/A	No	N/A
12	Finland	No	N/A	No	N/A
13	France	No	N/A	No	N/A
14	Germany	No	N/A	No	N/A
15	India	No	N/A	No	N/A
16	Indonesia	No	N/A	No	N/A
17	Iran*	No	N/A	No	N/A
18	Italy	No	N/A	No	N/A
19	Japan	No	N/A	No	N/A
20	Korea	No	N/A	No	N/A
21	Kuwait*	No	N/A	No	N/A
22	Luxembourg	No	N/A	No	N/A
23	Macedonia*	No	N/A	No	N/A
24	Malaysia	No	N/A	No	N/A
25	Mauritius	No	N/A	No	N/A
26	Montenegro*	No	N/A	No	N/A
27	Nepal*	No	N/A	No	N/A
28	Netherlands	No	N/A	No	N/A
29	Norway	No	N/A	No	N/A
30	Pakistan	No	N/A	No	N/A
31	Philippines*	No	N/A	No	N/A
32	Poland	No	N/A	No	N/A
33	Qatar	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
34	Romania	No	N/A	No	N/A
35	Russia	No	N/A	No	N/A
36	Serbia	No	N/A	No	N/A
37	Seychelles	No	N/A	No	N/A
38	Singapore	No	N/A	No	N/A
39	Slovak Republic	No	N/A	No	N/A
40	Sweden	No	N/A	No	N/A
41	Switzerland	No	N/A	No	N/A
42	Thailand	No	N/A	No	N/A
43	United Arab Emirates	No	N/A	No	N/A
44	United Kingdom	No	N/A	No	N/A
45	United States	No	N/A	No	N/A
46	Viet Nam	No	N/A	No	N/A

Saint Lucia

A. Progress in the implementation of the minimum standard

Saint Lucia has two tax agreements, as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten of its treaty partners.[69]

Saint Lucia has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Saint Lucia.

Table A A.97. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Antigua and Barbuda*	No	N/A	No	N/A
2	Barbados	No	N/A	No	N/A
3	Belize	No	N/A	No	N/A
4	Dominica*	No	N/A	No	N/A
5	Grenada*	No	N/A	No	N/A
6	Guyana*	No	N/A	No	N/A
7	Jamaica	No	N/A	No	N/A
8	Saint Kitts and Nevis	No	N/A	No	N/A
9	Saint Vincent and the Grenadines*	No	N/A	No	N/A
10	Switzerland	No	N/A	No	N/A
11	Trinidad and Tobago	No	N/A	No	N/A

Sweden

A. Progress in the implementation of the minimum standard

Sweden has 80 tax agreements, as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Denmark, the Faroe Islands, Finland, Iceland and Norway ("Nordic Convention").[70]

Sweden signed the MLI in 2017, listing 64 of its 80 tax agreements. Sweden also signed a bilateral complying instrument with Russia.

For its agreements listed under the MLI, Sweden is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreement with Russia subject to a bilateral complying instrument, Sweden is implementing the preamble statement and the PPT.

Sweden deposited its instrument of ratification of the MLI with the OECD Secretary-General on 22 June 2018. The MLI has entered into force for Sweden on 1 October 2018.

Sweden did not list the Nordic Convention under the MLI and indicated that the agreement will shortly be subject to a complying instrument.

Sweden indicated in the response to its Peer Review questionnaire that bilateral negotiations would be used for its agreements with Brazil, Germany, Poland, Singapore, Slovenia and Switzerland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Sweden.

Table A A.98. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Argentina	No	N/A	Yes	N/A
3	Armenia*	No	N/A	Yes	N/A
4	Australia	No	N/A	No	N/A
5	Austria	No	N/A	No	N/A
6	Azerbaijan*	No	N/A	Yes	N/A
7	Bangladesh*	No	N/A	Yes	N/A
8	Barbados	No	N/A	Yes	N/A
9	Belarus*	No	N/A	Yes	N/A
10	Belgium	No	N/A	Yes	N/A
11	Bolivia*	No	N/A	Yes	N/A
12	Bosnia and Herzegovina*	No	N/A	No	N/A
13	Botswana	No	N/A	Yes	N/A
14	Brazil	No	N/A	No	N/A
15	Bulgaria	No	N/A	Yes	N/A
16	Canada	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
17	Chile	No	N/A	Yes	N/A
18	China (People's Republic of)	No	N/A	Yes	N/A
19	Croatia	No	N/A	No	N/A
20	Cyprus*	No	N/A	Yes	N/A
21	Czech Republic	No	N/A	Yes	N/A
22	Denmark	No	N/A	No	N/A
23	Egypt	No	N/A	Yes	N/A
24	Estonia	No	N/A	Yes	N/A
25	Finland	No	N/A	No	N/A
26	France	No	N/A	No	N/A
27	Gambia*	No	N/A	Yes	N/A
28	Georgia	No	N/A	Yes	N/A
29	Germany	No	N/A	No	N/A
30	Greece	No	N/A	Yes	N/A
31	Hungary	No	N/A	Yes	N/A
32	Iceland	No	N/A	No	N/A
33	India	No	N/A	Yes	N/A
34	Indonesia	No	N/A	Yes	N/A
35	Ireland	No	N/A	Yes	N/A
36	Israel	No	N/A	Yes	N/A
37	Italy	No	N/A	Yes	N/A
38	Jamaica	No	N/A	Yes	N/A
39	Japan	No	N/A	Yes	N/A
40	Kazakhstan	No	N/A	Yes	N/A
41	Kenya	No	N/A	Yes	N/A
42	Korea	No	N/A	Yes	N/A
43	Kosovo*	No	N/A	No	N/A
44	Latvia	No	N/A	Yes	N/A
45	Lithuania	No	N/A	Yes	N/A
46	Luxembourg	No	N/A	Yes	N/A
47	Macedonia*	No	N/A	Yes	N/A
48	Malaysia	No	N/A	Yes	N/A
49	Malta	No	N/A	Yes	N/A
50	Mauritius	No	N/A	Yes	N/A
51	Mexico	No	N/A	Yes	N/A
52	Montenegro*	No	N/A	No	N/A
53	Namibia*	No	N/A	Yes	N/A
54	Netherlands	No	N/A	Yes	N/A
55	New Zealand	No	N/A	Yes	N/A
56	Nigeria	No	N/A	Yes	N/A
57	Norway	No	N/A	No	N/A
58	Pakistan	No	N/A	Yes	N/A
59	Philippines*	No	N/A	Yes	N/A
60	Poland	No	N/A	Yes	N/A
61	Portugal	No	N/A	No	N/A
62	Romania	No	N/A	Yes	N/A
63	Russia	No	N/A	Yes	PPT alone
64	Saudi Arabia	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
65	Serbia	No	N/A	No	N/A
66	Singapore	No	N/A	No	N/A
67	Slovak Republic	No	N/A	Yes	N/A
68	Slovenia	No	N/A	No	N/A
69	South Africa	No	N/A	Yes	N/A
70	Spain	No	N/A	No	N/A
71	Sri Lanka	No	N/A	Yes	N/A
72	Switzerland	No	N/A	No	N/A
73	Tanzania*	No	N/A	Yes	N/A
74	Thailand	No	N/A	Yes	N/A
75	Trinidad and Tobago	No	N/A	Yes	N/A
76	Tunisia	No	N/A	Yes	N/A
77	Turkey	No	N/A	Yes	N/A
78	Ukraine	No	N/A	Yes	N/A
79	United Kingdom	No	N/A	Yes	N/A
80	United States	No	N/A	Yes	N/A
81	Venezuela*	No	N/A	Yes	N/A
82	Viet Nam	No	N/A	Yes	N/A
83	Zambia	No	N/A	Yes	N/A
84	Zimbabwe*	No	N/A	Yes	N/A

Switzerland

A. Progress in the implementation of the minimum standard

Switzerland has105 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Switzerland signed the MLI in 2017, listing 14 of its 105 tax agreements. Switzerland also signed three bilateral complying instruments with respect to its agreements with Latvia, the United Kingdom and Zambia.

For its agreements listed under the MLI, Switzerland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreements with Latvia, the United Kingdom and Zambia subject to a bilateral complying instrument, Switzerland is implementing the preamble statement and the PPT.

Switzerland indicated in the response to its Peer Review questionnaire that it would only list an agreement under the MLI if it agrees with its treaty partners how the MLI will modify their agreement. Switzerland has entered or intends to enter into bilateral negotiations with more than 45 of its treaty partners (each of them has been contacted with a proposal for a protocol amending the tax agreement and corresponding negotiations have been suggested).

Switzerland indicated bilateral negotiations would be used for agreements with Algeria*, Armenia*, Australia, Belgium, Bulgaria, Canada, China, Côte d'Ivoire, Croatia, Cyprus*, Denmark, Egypt, Estonia, Finland, Georgia, Germany, Greece, Hong Kong (China), Hungary, Indonesia, Iran*, Ireland, Israel, Jamaica, Japan, Korea, Kuwait*, Kyrgyzstan*, Malaysia, Malta, the Netherlands, New Zealand, Norway, Romania, Russia, Serbia, Singapore, the Slovak Republic, Slovenia, Spain, Sri Lanka, Sweden, Tunisia, Ukraine, the United States, Uruguay and Viet Nam. Switzerland also indicated that the agreements with Colombia and Mexico should be added to its list of Covered Tax Agreements under the MLI.

Switzerland mentioned that there is no concern for treaty shopping with respect to some of its treaty partners (Anguilla, Antigua and Barbuda*, Barbados, Belize, British Virgin Islands, Dominica*, Gambia*, Grenada*, Malawi*, Montserrat, Saint Kitts and Nevis, Saint Lucia, and Saint Vincent and the Grenadines*).

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Switzerland.

Table A A.99. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	No	N/A
2	Algeria*	No	N/A	No	N/A
3	Anguilla	No	N/A	No	N/A
4	Antigua and Barbuda*	No	N/A	No	N/A
5	Argentina	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
6	Armenia*	No	N/A	No	N/A
7	Australia	No	N/A	No	N/A
8	Austria	No	N/A	Yes	N/A
9	Azerbaijan*	No	N/A	No	N/A
10	Bangladesh*	No	N/A	No	N/A
11	Barbados	No	N/A	No	N/A
12	Belarus*	No	N/A	No	N/A
13	Belgium	No	N/A	No	N/A
14	Belize	No	N/A	No	N/A
15	British Virgin Islands	No	N/A	No	N/A
16	Bulgaria	No	N/A	No	N/A
17	Canada	No	N/A	No	N/A
18	Chile	No	N/A	Yes	N/A
19	China (People's Republic of)	No	N/A	No	N/A
20	Chinese Taipei*	No	N/A	No	N/A
21	Colombia	No	N/A	No	N/A
22	Cote d'Ivoire	No	N/A	No	N/A
23	Croatia	No	N/A	No	N/A
24	Cyprus*	No	N/A	No	N/A
25	Czech Republic	No	N/A	Yes	N/A
26	Denmark	No	N/A	No	N/A
27	Dominica*	No	N/A	No	N/A
28	Ecuador*	No	N/A	No	N/A
29	Egypt	No	N/A	No	N/A
30	Estonia	No	N/A	No	N/A
31	Finland	No	N/A	No	N/A
32	France	No	N/A	No	N/A
33	Gambia*	No	N/A	No	N/A
34	Georgia	No	N/A	No	N/A
35	Germany	No	N/A	No	N/A
36	Ghana*	No	N/A	No	N/A
37	Greece	No	N/A	No	N/A
38	Grenada*	No	N/A	No	N/A
39	Hong Kong (China)	No	N/A	No	N/A
40	Hungary	No	N/A	No	N/A
41	Iceland	No	N/A	Yes	N/A
42	India	No	N/A	Yes	N/A
43	Indonesia	No	N/A	No	N/A
44	Iran*	No	N/A	No	N/A
45	Ireland	No	N/A	No	N/A
46	Israel	No	N/A	No	N/A
47	Italy	No	N/A	Yes	N/A
48	Jamaica	No	N/A	No	N/A
49	Japan	No	N/A	No	N/A
50	Kazakhstan	No	N/A	No	N/A
51	Korea	No	N/A	No	N/A
52	Kuwait*	No	N/A	No	N/A
53	Kyrgyzstan*	No	N/A	No	N/A
54	Latvia	No	N/A	Yes	PPT alone
55	Liechtenstein	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
56	Lithuania	No	N/A	Yes	N/A
57	Luxembourg	No	N/A	Yes	N/A
58	Macedonia*	No	N/A	No	N/A
59	Malawi*	No	N/A	No	N/A
60	Malaysia	No	N/A	No	N/A
61	Malta	No	N/A	No	N/A
62	Mexico	No	N/A	No	N/A
63	Moldova*	No	N/A	No	N/A
64	Mongolia	No	N/A	No	N/A
65	Montenegro*	No	N/A	No	N/A
66	Montserrat	No	N/A	No	N/A
67	Morocco*	No	N/A	No	N/A
68	Netherlands	No	N/A	No	N/A
69	New Zealand	No	N/A	No	N/A
70	Norway	No	N/A	No	N/A
71	Oman	No	N/A	No	N/A
72	Pakistan	No	N/A	No	N/A
73	Peru	No	N/A	No	N/A
74	Philippines*	No	N/A	No	N/A
75	Poland	No	N/A	Yes	N/A
76	Portugal	No	N/A	Yes	N/A
77	Qatar	No	N/A	No	N/A
78	Romania	No	N/A	No	N/A
79	Russia	No	N/A	No	N/A
80	Saint Kitts and Nevis	No	N/A	No	N/A
81	Saint Lucia	No	N/A	No	N/A
82	Saint Vincent and the Grenadines*	No	N/A	No	N/A
83	Serbia	No	N/A	No	N/A
84	Singapore	No	N/A	No	N/A
85	Slovak Republic	No	N/A	No	N/A
86	Slovenia	No	N/A	No	N/A
87	South Africa	No	N/A	Yes	N/A
88	Spain	No	N/A	No	N/A
89	Sri Lanka	No	N/A	No	N/A
90	Sweden	No	N/A	No	N/A
91	Tajikistan*	No	N/A	No	N/A
92	Thailand	No	N/A	No	N/A
93	Trinidad and Tobago	No	N/A	No	N/A
94	Tunisia	No	N/A	No	N/A
95	Turkey	No	N/A	Yes	N/A
96	Turkmenistan*	No	N/A	No	N/A
97	Ukraine	No	N/A	No	N/A
98	United Arab Emirates	No	N/A	No	N/A
99	United Kingdom	No	N/A	Yes	PPT alone
100	United States	No	N/A	No	N/A
101	Uruguay	No	N/A	No	N/A
102	Uzbekistan*	No	N/A	No	N/A
103	Venezuela*	No	N/A	No	N/A
104	Viet Nam	No	N/A	No	N/A
105	Zambia	No	N/A	Yes	PPT alone

Thailand

A. Progress in the implementation of the minimum standard

Thailand has 61 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Thailand has not signed any complying instruments.

Thailand indicated in their response to the Peer Review questionnaire that it is working towards the signature of the MLI.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Thailand.

Table A A.100. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Armenia*	No	N/A	No	N/A
2	Australia	No	N/A	No	N/A
3	Austria	No	N/A	No	N/A
4	Bahrain	No	N/A	No	N/A
5	Bangladesh*	No	N/A	No	N/A
6	Belarus*	No	N/A	No	N/A
7	Belgium	No	N/A	No	N/A
8	Bulgaria	No	N/A	No	N/A
9	Cambodia*	No	N/A	No	N/A
10	Canada	No	N/A	No	N/A
11	Chile	No	N/A	No	N/A
12	China (People's Republic of)	No	N/A	No	N/A
13	Chinese Taipei*	No	N/A	No	N/A
14	Cyprus*	No	N/A	No	N/A
15	Czech Republic	No	N/A	No	N/A
16	Denmark	No	N/A	No	N/A
17	Estonia	No	N/A	No	N/A
18	Finland	No	N/A	No	N/A
19	France	No	N/A	No	N/A
20	Germany	No	N/A	No	N/A
21	Hong Kong (China)	No	N/A	No	N/A
22	Hungary	No	N/A	No	N/A
23	India	No	N/A	No	N/A
24	Indonesia	No	N/A	No	N/A
25	Ireland	No	N/A	No	N/A
26	Israel	No	N/A	No	N/A
27	Italy	No	N/A	No	N/A
28	Japan	No	N/A	No	N/A
29	Korea	No	N/A	No	N/A
30	Kuwait*	No	N/A	No	N/A
31	Lao People's	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
	Democratic Republic*				
32	Luxembourg	No	N/A	No	N/A
33	Malaysia	No	N/A	No	N/A
34	Mauritius	No	N/A	No	N/A
35	Myanmar*	No	N/A	No	N/A
36	Nepal*	No	N/A	No	N/A
37	Netherlands	No	N/A	No	N/A
38	New Zealand	No	N/A	No	N/A
39	Norway	No	N/A	No	N/A
40	Oman	No	N/A	No	N/A
41	Pakistan	No	N/A	No	N/A
42	Philippines*	No	N/A	No	N/A
43	Poland	No	N/A	No	N/A
44	Romania	No	N/A	No	N/A
45	Russia	No	N/A	No	N/A
46	Seychelles	No	N/A	No	N/A
47	Singapore	No	N/A	No	N/A
48	Slovenia	No	N/A	No	N/A
49	South Africa	No	N/A	No	N/A
50	Spain	No	N/A	No	N/A
51	Sri Lanka	No	N/A	No	N/A
52	Sweden	No	N/A	No	N/A
53	Switzerland	No	N/A	No	N/A
54	Tajikistan*	No	N/A	No	N/A
55	Turkey	No	N/A	No	N/A
56	Ukraine	No	N/A	No	N/A
57	United Arab Emirates	No	N/A	No	N/A
58	United Kingdom	No	N/A	No	N/A
59	United States	No	N/A	No	N/A
60	Uzbekistan*	No	N/A	No	N/A
61	Viet Nam	No	N/A	No	N/A

Trinidad and Tobago

A. Progress in the implementation of the minimum standard

Trinidad and Tobago has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral agreement among the members of the CARICOM concluded with ten of treaty partners.[71]

Trinidad and Tobago has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Trinidad and Tobago.

Table A A.101. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Antigua and Barbuda*	No	N/A	No	N/A
2	Barbados	No	N/A	No	N/A
3	Belize	No	N/A	No	N/A
4	Brazil	No	N/A	No	N/A
5	Canada	No	N/A	No	N/A
6	China (People's Republic of)	No	N/A	No	N/A
7	Denmark	No	N/A	No	N/A
8	Dominica*	No	N/A	No	N/A
9	France	No	N/A	No	N/A
10	Germany	No	N/A	No	N/A
11	Grenada*	No	N/A	No	N/A
12	Guyana*	No	N/A	No	N/A
13	India	No	N/A	No	N/A
14	Italy	No	N/A	No	N/A
15	Jamaica	No	N/A	No	N/A
16	Luxembourg	No	N/A	No	N/A
17	Norway	No	N/A	No	N/A
18	Saint Kitts and Nevis	No	N/A	No	N/A
19	Saint Lucia	No	N/A	No	N/A
20	Saint Vincent and the Grenadines*	No	N/A	No	N/A
21	Spain	No	N/A	No	N/A
22	Sweden	No	N/A	No	N/A
23	Switzerland	No	N/A	No	N/A
24	United Kingdom	No	N/A	No	N/A
25	United States	No	N/A	No	N/A
26	Venezuela*	No	N/A	No	N/A

Tunisia

A. Progress in the implementation of the minimum standard

Tunisia has 55 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the Arab Maghreb Union Income Agreement concluded with four of its treaty partners.[72]

Tunisia signed the MLI in 2018, listing 28 of its 55 tax agreements.

For its agreements listed under the MLI, Tunisia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Tunisia indicated in its response to the Peer Review questionnaire that the agreements not subject to a complying instrument have not been listed under the MLI at the time of signature but would be listed in Tunisia's list of agreements to be covered by the MLI that will be submitted upon ratification.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Tunisia.

Table A A.102. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	No	N/A
2	Austria	No	N/A	No	N/A
3	Belgium	No	N/A	Yes	N/A
4	Burkina Faso	No	N/A	Yes	N/A
5	Cameroon	No	N/A	Yes	N/A
6	Canada	No	N/A	Yes	N/A
7	China (People's Republic of)	No	N/A	Yes	N/A
8	Cote d'Ivoire	No	N/A	No	N/A
9	Czech Republic	No	N/A	Yes	N/A
10	Denmark	No	N/A	Yes	N/A
11	Egypt	No	N/A	Yes	N/A
12	Ethiopia*	No	N/A	No	N/A
13	France	No	N/A	Yes	N/A
14	Germany	No	N/A	No	N/A
15	Greece	No	N/A	Yes	N/A
16	Hungary	No	N/A	Yes	N/A
17	Indonesia	No	N/A	No	N/A
18	Iran*	No	N/A	No	N/A
19	Italy	No	N/A	Yes	N/A
20	Jordan*	No	N/A	No	N/A
21	Korea	No	N/A	Yes	N/A
22	Kuwait*	No	N/A	Yes	N/A
23	Lebanon*	No	N/A	No	

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
24	Libya*	No	N/A	No	N/A
25	Luxembourg	No	N/A	Yes	N/A
26	Mali*	No	N/A	No	N/A
27	Malta	No	N/A	Yes	N/A
28	Mauritania*	No	N/A	No	N/A
29	Mauritius	No	N/A	No	N/A
30	Morocco*	No	N/A	No	N/A
31	Netherlands	No	N/A	Yes	N/A
32	Norway	No	N/A	No	N/A
33	Oman	No	N/A	No	N/A
34	Pakistan	No	N/A	Yes	N/A
35	Poland	No	N/A	Yes	N/A
36	Portugal	No	N/A	Yes	N/A
37	Qatar	No	N/A	No	N/A
38	Romania	No	N/A	Yes	N/A
39	Saudi Arabia	No	N/A	No	N/A
40	Senegal	No	N/A	Yes	N/A
41	Serbia	No	N/A	Yes	N/A
42	Slovak Republic	No	N/A	No	N/A
43	South Africa	No	N/A	Yes	N/A
44	Spain	No	N/A	Yes	N/A
45	Sudan*	No	N/A	No	N/A
46	Sweden	No	N/A	Yes	N/A
47	Switzerland	No	N/A	No	N/A
48	Syrian Arab Republic*	No	N/A	No	N/A
49	Turkey	No	N/A	Yes	N/A
50	United Arab Emirates	No	N/A	No	N/A
51	United Kingdom	No	N/A	Yes	N/A
52	United States	No	N/A	No	N/A
53	Viet Nam	No	N/A	No	N/A
54	Yemen*	No	N/A	No	N/A
55	Algeria*	No	N/A	No	N/A
56	Libya*	No	N/A	No	N/A
57	Mauritania*	No	N/A	No	N/A
58	Morocco*	No	N/A	No	N/A

Turkey

A. Progress in the implementation of the minimum standard

Turkey has 86 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Turkey signed the MLI in 2017, listing all of its 86 tax agreements.[73]

For its 86 agreements listed under the MLI, Turkey is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Turkey.

Table A A.103. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Australia	No	N/A	Yes	N/A
4	Austria	No	N/A	Yes	N/A
5	Azerbaijan*	No	N/A	Yes	N/A
6	Bahrain	No	N/A	Yes	N/A
7	Bangladesh*	No	N/A	Yes	N/A
8	Belarus*	No	N/A	Yes	N/A
9	Belgium	No	N/A	Yes	N/A
10	Bosnia and Herzegovina*	No	N/A	Yes	N/A
11	Brazil	No	N/A	Yes	N/A
12	Bulgaria	No	N/A	Yes	N/A
13	Canada	No	N/A	Yes	N/A
14	China (People's Republic of)	No	N/A	Yes	N/A
15	Croatia	No	N/A	Yes	N/A
16	Czech Republic	No	N/A	Yes	N/A
17	Denmark	No	N/A	Yes	N/A
18	Egypt	No	N/A	Yes	N/A
19	Estonia	No	N/A	Yes	N/A
20	Ethiopia*	No	N/A	Yes	N/A
21	Finland	No	N/A	Yes	N/A
22	France	No	N/A	Yes	N/A
23	Gambia*	No	N/A	Yes	N/A
24	Georgia	No	N/A	Yes	N/A
25	Germany	No	N/A	Yes	N/A
26	Greece	No	N/A	Yes	N/A
27	Hungary	No	N/A	Yes	N/A
28	India	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
29	Indonesia	No	N/A	Yes	N/A
30	Iran*	No	N/A	Yes	N/A
31	Ireland	No	N/A	Yes	N/A
32	Israel	No	N/A	Yes	N/A
33	Italy	No	N/A	Yes	N/A
34	Japan	No	N/A	Yes	N/A
35	Jordan*	No	N/A	Yes	N/A
36	Kazakhstan	No	N/A	Yes	N/A
37	Korea	No	N/A	Yes	N/A
38	Kosovo*	No	N/A	Yes	N/A
39	Kuwait*	No	N/A	Yes	N/A
40	Kyrgyzstan*	No	N/A	Yes	N/A
41	Latvia	No	N/A	Yes	N/A
42	Lebanon*	No	N/A	Yes	N/A
43	Lithuania	No	N/A	Yes	N/A
44	Luxembourg	No	N/A	Yes	N/A
45	Macedonia*	No	N/A	Yes	N/A
46	Malaysia	No	N/A	Yes	N/A
47	Malta	No	N/A	Yes	N/A
48	Mexico	No	N/A	Yes	N/A
49	Moldova*	No	N/A	Yes	N/A
50	Mongolia	No	N/A	Yes	N/A
51	Montenegro*	No	N/A	Yes	N/A
52	Morocco*	No	N/A	Yes	N/A
53	Netherlands	No	N/A	Yes	N/A
54	New Zealand	No	N/A	Yes	N/A
55	Norway	No	N/A	Yes	N/A
56	Oman	No	N/A	Yes	N/A
57	Pakistan	No	N/A	Yes	N/A
58	Philippines*	No	N/A	Yes	N/A
59	Poland	No	N/A	Yes	N/A
60	Portugal	No	N/A	Yes	N/A
61	Qatar	No	N/A	Yes	N/A
62	Romania	No	N/A	Yes	N/A
63	Russia	No	N/A	Yes	N/A
64	Saudi Arabia	No	N/A	Yes	N/A
65	Serbia	No	N/A	Yes	N/A
66	Singapore	No	N/A	Yes	N/A
67	Slovak Republic	No	N/A	Yes	N/A
68	Slovenia	No	N/A	Yes	N/A
69	South Africa	No	N/A	Yes	N/A
70	Spain	No	N/A	Yes	N/A
71	Sudan*	No	N/A	Yes	N/A
72	Sweden	No	N/A	Yes	N/A
73	Switzerland	No	N/A	Yes	N/A
74	Syrian Arab Republic*	No	N/A	Yes	N/A
75	Tajikistan*	No	N/A	Yes	N/A
76	Thailand	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
77	Tunisia	No	N/A	Yes	N/A
78	Turkish Republic of Northern Cyprus*	No	N/A	Yes	N/A
79	Turkmenistan*	No	N/A	Yes	N/A
80	Ukraine	No	N/A	Yes	N/A
81	United Arab Emirates	No	N/A	Yes	N/A
82	United Kingdom	No	N/A	Yes	N/A
83	United States	No	N/A	Yes	N/A
84	Uzbekistan*	No	N/A	Yes	N/A
85	Viet Nam	No	N/A	Yes	N/A
86	Yemen*	No	N/A	Yes	N/A

Turks and Caicos Islands

A. Progress in the implementation of the minimum standard

The Turks and Caicos Islands does not have any tax agreements in force, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about the Turks and Caicos Islands.

Ukraine

Ukraine signed the MLI on 23 July 2018, after the 30 June 2018 deadline for submitting the Peer Review questionnaires.

A. Progress in the implementation of the minimum standard

Ukraine has 75 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Ukraine signed the MLI on 23 July 2018, listing all of its 75 tax agreements.[74] Ukraine also signed two bilateral complying instruments with the Netherlands and the United Kingdom.

For its 75 agreements listed under the MLI, Ukraine is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

For its agreements with the Netherlands and the United Kingdom subject to a bilateral complying instrument, Ukraine is implementing the preamble statement and the PPT.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Ukraine.

Table A A.104. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Algeria*	No	N/A	Yes	N/A
2	Armenia*	No	N/A	Yes	N/A
3	Austria	No	N/A	Yes	N/A
4	Azerbaijan*	No	N/A	Yes	N/A
5	Belarus*	No	N/A	Yes	N/A
6	Belgium	No	N/A	Yes	N/A
7	Brazil	No	N/A	Yes	N/A
8	Bulgaria	No	N/A	Yes	N/A
9	Canada	No	N/A	Yes	N/A
10	China (People's Republic of)	No	N/A	Yes	N/A
11	Croatia	No	N/A	Yes	N/A
12	Cuba*	No	N/A	Yes	N/A
13	Cyprus*	No	N/A	Yes	N/A
14	Czech Republic	No	N/A	Yes	N/A
15	Denmark	No	N/A	Yes	N/A
16	Egypt	No	N/A	Yes	N/A
17	Estonia	No	N/A	Yes	N/A
18	Finland	No	N/A	Yes	N/A
19	France	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Greece	No	N/A	Yes	N/A
23	Hungary	No	N/A	Yes	N/A
24	Iceland	No	N/A	Yes	N/A
25	India	No	N/A	Yes	N/A
26	Indonesia	No	N/A	Yes	N/A
27	Iran*	No	N/A	Yes	N/A
28	Ireland	No	N/A	Yes	N/A
29	Israel	No	N/A	Yes	N/A
30	Italy	No	N/A	Yes	N/A
31	Japan	No	N/A	Yes	N/A
32	Jordan*	No	N/A	Yes	N/A
33	Kazakhstan	No	N/A	Yes	N/A
34	Korea	No	N/A	Yes	N/A
35	Kuwait*	No	N/A	Yes	N/A
36	Kyrgyzstan*	No	N/A	Yes	N/A
37	Latvia	No	N/A	Yes	N/A
38	Lebanon*	No	N/A	Yes	N/A
39	Libya*	No	N/A	Yes	N/A
40	Lithuania	No	N/A	Yes	N/A
41	Luxembourg	No	N/A	Yes	N/A
42	Macedonia*	No	N/A	Yes	N/A
43	Malaysia	No	N/A	Yes	N/A
44	Malta	No	N/A	Yes	N/A
45	Mexico	No	N/A	Yes	N/A
46	Moldova*	No	N/A	Yes	N/A
47	Mongolia	No	N/A	Yes	N/A
48	Montenegro*	No	N/A	Yes	N/A
49	Morocco*	No	N/A	Yes	N/A
50	Netherlands	No	N/A	Yes	PPT Alone
51	Norway	No	N/A	Yes	N/A
52	Pakistan	No	N/A	Yes	N/A
53	Poland	No	N/A	Yes	N/A
54	Portugal	No	N/A	Yes	N/A
55	Romania	No	N/A	Yes	N/A
56	Russia	No	N/A	Yes	N/A
57	Saudi Arabia	No	N/A	Yes	N/A
58	Serbia	No	N/A	Yes	N/A
59	Singapore	No	N/A	Yes	N/A
60	Slovak Republic	No	N/A	Yes	N/A
61	Slovenia	No	N/A	Yes	N/A
62	South Africa	No	N/A	Yes	N/A
63	Spain	No	N/A	Yes	N/A
64	Sweden	No	N/A	Yes	N/A
65	Switzerland	No	N/A	Yes	N/A
66	Syrian Arab Republic*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
67	Tajikistan*	No	N/A	Yes	N/A
68	Thailand	No	N/A	Yes	N/A
69	Turkey	No	N/A	Yes	N/A
70	Turkmenistan*	No	N/A	Yes	N/A
71	United Arab Emirates	No	N/A	Yes	N/A
72	United Kingdom	No	N/A	Yes	N/A
73	United States	No	N/A	Yes	N/A
74	Uzbekistan*	No	N/A	Yes	N/A
75	Viet Nam	No	N/A	Yes	N/A

United Arab Emirates

A. Progress in the implementation of the minimum standard

The United Arab Emirates has 87 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The United Arab Emirates signed the MLI in 2018, listing all of its 87 tax agreements.[75]

For its 87 agreements listed under the MLI, the United Arab Emirates is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). All agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the United Arab Emirates.

Table A A.105. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Andorra	No	N/A	Yes	N/A
4	Armenia*	No	N/A	Yes	N/A
5	Austria	No	N/A	Yes	N/A
6	Azerbaijan*	No	N/A	Yes	N/A
7	Bangladesh*	No	N/A	Yes	N/A
8	Barbados	No	N/A	Yes	N/A
9	Belarus*	No	N/A	Yes	N/A
10	Belgium	No	N/A	Yes	N/A
11	Bosnia and Herzegovina*	No	N/A	Yes	N/A
12	Brunei Darussalam	No	N/A	Yes	N/A
13	Bulgaria	No	N/A	Yes	N/A
14	Canada	No	N/A	Yes	N/A
15	China (People's Republic of)	No	N/A	Yes	N/A
16	Comoros*	No	N/A	Yes	N/A
17	Cyprus*	No	N/A	Yes	N/A
18	Czech Republic	No	N/A	Yes	N/A
19	Egypt	No	N/A	Yes	N/A
20	Estonia	No	N/A	Yes	N/A
21	Fiji*	No	N/A	Yes	N/A
22	Finland	No	N/A	Yes	N/A
23	France	No	N/A	Yes	N/A
24	Georgia	No	N/A	Yes	N/A
25	Germany	No	N/A	Yes	N/A
26	Greece	No	N/A	Yes	N/A
27	Guinea*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
28	Hong Kong (China)	No	N/A	Yes	N/A
29	Hungary	No	N/A	Yes	N/A
30	India	No	N/A	Yes	N/A
31	Indonesia	No	N/A	Yes	N/A
32	Ireland	No	N/A	Yes	N/A
33	Italy	No	N/A	Yes	N/A
34	Japan	No	N/A	Yes	N/A
35	Jersey	No	N/A	Yes	N/A
36	Jordan*	No	N/A	Yes	N/A
37	Kazakhstan	No	N/A	Yes	N/A
38	Kenya	No	N/A	Yes	N/A
39	Korea	No	N/A	Yes	N/A
40	Kosovo*	No	N/A	Yes	N/A
41	Kyrgyzstan*	No	N/A	Yes	N/A
42	Latvia	No	N/A	Yes	N/A
43	Lebanon*	No	N/A	Yes	N/A
44	Liechtenstein	No	N/A	Yes	N/A
45	Lithuania	No	N/A	Yes	N/A
46	Luxembourg	No	N/A	Yes	N/A
47	Macedonia*	No	N/A	Yes	N/A
48	Malaysia	No	N/A	Yes	N/A
49	Malta	No	N/A	Yes	N/A
50	Mauritius	No	N/A	Yes	N/A
51	Mexico	No	N/A	Yes	N/A
52	Montenegro*	No	N/A	Yes	N/A
53	Morocco*	No	N/A	Yes	N/A
54	Mozambique*	No	N/A	Yes	N/A
55	Netherlands	No	N/A	Yes	N/A
56	New Zealand	No	N/A	Yes	N/A
57	Pakistan	No	N/A	Yes	N/A
58	Panama	No	N/A	Yes	N/A
59	Philippines*	No	N/A	Yes	N/A
60	Poland	No	N/A	Yes	N/A
61	Portugal	No	N/A	Yes	N/A
62	Romania	No	N/A	Yes	N/A
63	Russia	No	N/A	Yes	N/A
64	Senegal	No	N/A	Yes	N/A
65	Serbia	No	N/A	Yes	N/A
66	Seychelles	No	N/A	Yes	N/A
67	Singapore	No	N/A	Yes	N/A
68	Slovak Republic	No	N/A	Yes	N/A
69	Slovenia	No	N/A	Yes	N/A
70	South Africa	No	N/A	Yes	N/A
71	Spain	No	N/A	Yes	N/A
72	Sri Lanka	No	N/A	Yes	N/A
73	Sudan*	No	N/A	Yes	N/A
74	Switzerland	No	N/A	Yes	N/A
75	Syrian Arab	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
	Republic*				
76	Tajikistan*	No	N/A	Yes	N/A
77	Thailand	No	N/A	Yes	N/A
78	Tunisia	No	N/A	Yes	N/A
79	Turkey	No	N/A	Yes	N/A
80	Turkmenistan*	No	N/A	Yes	N/A
81	Ukraine	No	N/A	Yes	N/A
82	United Kingdom	No	N/A	Yes	N/A
83	Uruguay	No	N/A	Yes	N/A
84	Uzbekistan*	No	N/A	Yes	N/A
85	Venezuela*	No	N/A	Yes	N/A
86	Viet Nam	No	N/A	Yes	N/A
87	Yemen*	No	N/A	Yes	N/A

United Kingdom

A. Progress in the implementation of the minimum standard

The United Kingdom has 129 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The United Kingdom signed the MLI in 2017, listing 120 of its 129 tax agreements.[76]The United Kingdom also signed bilateral complying instruments with respect to five of its agreements, the agreements with Belarus*, Cyprus*, Switzerland, Ukraine and Uzbekistan*.[77]

For 117 of its agreements listed under the MLI, the United Kingdom is implementing the preamble statement (Article 6 of the MLI).[78]For its 120 agreements listed under the MLI, the United Kingdom is implementing the PPT (Article 7 of the MLI). The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The United Kingdom deposited its instrument of ratification of the MLI with the OECD Secretary-General on 29 July 2018. The MLI has entered into force for the United Kingdom on 1 October 2018.

For the agreements with Belarus*, Cyprus*, Switzerland, Ukraine and Uzbekistan* subject to a bilateral complying instrument, the United Kingdom is implementing the preamble statement and the PPT.

The United Kingdom's agreements with the Falkland Islands*, Guernsey, Isle of Man, Jersey and Montserrat are not listed under the MLI as they are arrangements with Crown Dependencies and overseas territories. Bilateral negotiations will be used to update these agreements.

The United Kingdom has indicated in the response to its Peer Review questionnaire that bilateral negotiations will be used with respect to its agreements with Austria, Germany and Switzerland.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the United Kingdom.

Table A A.106. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Albania*	No	N/A	Yes	N/A
2	Algeria*	No	N/A	Yes	N/A
3	Antigua and Barbuda*	No	N/A	Yes	N/A
4	Argentina	No	N/A	Yes	N/A
5	Armenia*	No	N/A	Yes	N/A
6	Australia	No	N/A	Yes	N/A
7	Austria	No	N/A	No	N/A
8	Azerbaijan*	No	N/A	Yes	N/A
9	Bahrain	No	N/A	Yes	N/A
10	Bangladesh*	No	N/A	Yes	N/A
11	Barbados	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
12	Belarus*	No	N/A	Yes	PPT alone
13	Belgium	No	N/A	Yes	N/A
14	Belize	No	N/A	Yes	N/A
15	Bolivia*	No	N/A	Yes	N/A
16	Bosnia and Herzegovina*	No	N/A	Yes	N/A
17	Botswana	No	N/A	Yes	N/A
18	Brunei Darussalam	No	N/A	Yes	N/A
19	Bulgaria	No	N/A	Yes	N/A
20	Canada	No	N/A	Yes	N/A
21	Chile	No	N/A	Yes	N/A
22	China (People's Republic of)	No	N/A	Yes	N/A
23	Chinese Taipei*	No	N/A	No	N/A
24	Cote d'Ivoire	No	N/A	Yes	N/A
25	Croatia	No	N/A	Yes	N/A
26	Cyprus*	No	N/A	Yes	PPT alone
27	Czech Republic	No	N/A	Yes	N/A
28	Denmark	No	N/A	Yes	N/A
29	Egypt	No	N/A	Yes	N/A
30	Estonia	No	N/A	Yes	N/A
31	Ethiopia*	No	N/A	Yes	N/A
32	Falkland Islands*	No	N/A	No	N/A
33	Faroe Islands*	No	N/A	Yes	N/A
34	Fiji*	No	N/A	Yes	N/A
35	Finland	No	N/A	Yes	N/A
36	France	No	N/A	Yes	N/A
37	Gambia*	No	N/A	Yes	N/A
38	Georgia	No	N/A	Yes	N/A
39	Germany	No	N/A	No	N/A
40	Ghana*	No	N/A	Yes	N/A
41	Greece	No	N/A	Yes	N/A
42	Grenada*	No	N/A	Yes	N/A
43	Guernsey	No	N/A	No	N/A
44	Guyana*	No	N/A	Yes	N/A
45	Hong Kong (China)	No	N/A	Yes	N/A
46	Hungary	No	N/A	Yes	N/A
47	Iceland	No	N/A	Yes	N/A
48	India	No	N/A	Yes	N/A
49	Indonesia	No	N/A	Yes	N/A
50	Ireland	No	N/A	Yes	N/A
51	Isle of Man	No	N/A	No	N/A
52	Israel	No	N/A	Yes	N/A
53	Italy	No	N/A	Yes	N/A
54	Jamaica	No	N/A	Yes	N/A
55	Japan	No	N/A	Yes	N/A
56	Jersey	No	N/A	No	N/A
57	Jordan*	No	N/A	Yes	N/A
58	Kazakhstan	No	N/A	Yes	N/A
59	Kenya	No	N/A	Yes	N/A
60	Kiribati*	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
61	Korea	No	N/A	Yes	N/A
62	Kosovo*	No	N/A	Yes	N/A
63	Kuwait*	No	N/A	Yes	N/A
64	Latvia	No	N/A	Yes	N/A
65	Lesotho*[79]	No	N/A	Yes	N/A
66	Libya*	No	N/A	Yes	N/A
67	Liechtenstein	No	N/A	Yes	N/A
68	Lithuania	No	N/A	Yes	N/A
69	Luxembourg	No	N/A	Yes	N/A
70	Macedonia*	No	N/A	Yes	N/A
71	Malawi*	No	N/A	Yes	N/A
72	Malaysia	No	N/A	Yes	N/A
73	Malta	No	N/A	Yes	N/A
74	Mauritius	No	N/A	Yes	N/A
75	Mexico	No	N/A	Yes	N/A
76	Moldova*	No	N/A	Yes	N/A
77	Mongolia	No	N/A	Yes	N/A
78	Montenegro*	No	N/A	Yes	N/A
79	Montserrat	No	N/A	No	N/A
80	Morocco*	No	N/A	Yes	N/A
81	Myanmar*	No	N/A	Yes	N/A
82	Namibia*	No	N/A	Yes	N/A
83	Netherlands	No	N/A	Yes	N/A
84	New Zealand	No	N/A	Yes	N/A
85	Nigeria	No	N/A	Yes	N/A
86	Norway	No	N/A	Yes	N/A
87	Oman	No	N/A	Yes	N/A
88	Pakistan	No	N/A	Yes	N/A
89	Panama	No	N/A	Yes	N/A
90	Papua New Guinea	No	N/A	Yes	N/A
91	Philippines*	No	N/A	Yes	N/A
92	Poland	No	N/A	Yes	N/A
93	Portugal	No	N/A	Yes	N/A
94	Qatar	No	N/A	Yes	N/A
95	Romania	No	N/A	Yes	N/A
96	Russia	No	N/A	Yes	N/A
97	Saint Kitts and Nevis	No	N/A	Yes	N/A
98	Saudi Arabia	No	N/A	Yes	N/A
99	Senegal	No	N/A	Yes	N/A
100	Serbia	No	N/A	Yes	N/A
101	Sierra Leone	No	N/A	Yes	N/A
102	Singapore	No	N/A	Yes	N/A
103	Slovak Republic	No	N/A	Yes	N/A
104	Slovenia	No	N/A	Yes	N/A
105	Solomon Islands*	No	N/A	Yes	N/A
106	South Africa	No	N/A	Yes	N/A
107	Spain	No	N/A	Yes	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
108	Sri Lanka	No	N/A	Yes	N/A
109	Sudan*	No	N/A	Yes	N/A
110	Eswatini*	No	N/A	Yes	N/A
111	Sweden	No	N/A	Yes	N/A
112	Switzerland	No	N/A	Yes	PPT alone
113	Tajikistan*	No	N/A	Yes	N/A
114	Thailand	No	N/A	Yes	N/A
115	Trinidad and Tobago	No	N/A	Yes	N/A
116	Tunisia	No	N/A	Yes	N/A
117	Turkey	No	N/A	Yes	N/A
118	Turkmenistan*	No	N/A	Yes	N/A
119	Tuvalu*	No	N/A	Yes	N/A
120	Uganda*	No	N/A	Yes	N/A
121	Ukraine	No	N/A	Yes	PPT alone
122	United Arab Emirates	No	N/A	Yes	N/A
123	United States	No	N/A	Yes	N/A
124	Uruguay	No	N/A	Yes	N/A
125	Uzbekistan*	No	N/A	Yes	PPT alone
126	Venezuela*	No	N/A	Yes	N/A
127	Viet Nam	No	N/A	Yes	N/A
128	Zambia	No	N/A	Yes	N/A
129	Zimbabwe*	No	N/A	Yes	N/A

United States

A. Progress in the implementation of the minimum standard

The United States has 66 tax agreements in force, as reported in its response to the Peer Review questionnaire.

The United States has implemented LOB clauses in most of its agreements. It started to include anti-treaty-shopping measures in 1962,80and since the seventies, LOB clauses (which initially targeted investment or holding companies) have appeared in agreements concluded by the United States. All of the United States' agreements are supplemented by its anti-conduit regulations.81

The 2016 US Model Convention contains an express statement that the tax treaty should not create opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third states).

The United States expects to comply with the minimum standard through a detailed LOB which is not available through the MLI. Therefore, the United States did not sign the MLI and will implement the minimum standard bilaterally.

The United States' agreements with the following 45 jurisdictions contain an LOB and are supplemented by domestic anti-conduit rules: Australia, Austria, Bangladesh*, Barbados, Belgium, Bulgaria, Canada, China (People's Republic of), Cyprus*, Czech Republic, Denmark, Estonia, Finland, France, Germany, Iceland, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Kazakhstan, Latvia, Lithuania, Luxembourg, Malta, Mexico, the Netherlands, New Zealand, Portugal, Russia, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Tunisia, Turkey, Ukraine, Venezuela*. Signed protocols with Hungary and Poland contain an LOB and are supplemented by domestic anti-conduit rules. The agreements with Egypt, Korea, Morocco*, Norway, and Trinidad and Tobago have a limited anti-treaty shopping rule and are supplemented by domestic anti-conduit rules. The agreement with the United Kingdom contains an LOB and anti-conduit rules and is supplemented by domestic anti-conduit rules.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the United States.

Table A A.107. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Armenia*	No	N/A	No	N/A
2	Australia	No	N/A	No	N/A
3	Austria	No	N/A	No	N/A
4	Azerbaijan*	No	N/A	No	N/A
5	Bangladesh*	No	N/A	No	N/A
6	Barbados	No	N/A	No	N/A
7	Belarus*	No	N/A	No	N/A
8	Belgium	No	N/A	No	N/A
9	Bulgaria	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
10	Canada	No	N/A	No	N/A
11	China (People's Republic of)	No	N/A	No	N/A
12	Cyprus*	No	N/A	No	N/A
13	Czech Republic	No	N/A	No	N/A
14	Denmark	No	N/A	No	N/A
15	Egypt	No	N/A	No	N/A
16	Estonia	No	N/A	No	N/A
17	Finland	No	N/A	No	N/A
18	France	No	N/A	No	N/A
19	Georgia	No	N/A	No	N/A
20	Germany	No	N/A	No	N/A
21	Greece	No	N/A	No	N/A
22	Hungary	No	N/A	No	N/A
23	Iceland	No	N/A	No	N/A
24	India	No	N/A	No	N/A
25	Indonesia	No	N/A	No	N/A
26	Ireland	No	N/A	No	N/A
27	Israel	No	N/A	No	N/A
28	Italy	No	N/A	No	N/A
29	Jamaica	No	N/A	No	N/A
30	Japan	No	N/A	No	N/A
31	Kazakhstan	No	N/A	No	N/A
32	Korea	No	N/A	No	N/A
33	Kyrgyzstan*	No	N/A	No	N/A
34	Latvia	No	N/A	No	N/A
35	Lithuania	No	N/A	No	N/A
36	Luxembourg	No	N/A	No	N/A
37	Malta	No	N/A	No	N/A
38	Mexico	No	N/A	No	N/A
39	Moldova*	No	N/A	No	N/A
40	Morocco*	No	N/A	No	N/A
41	Netherlands	No	N/A	No	N/A
42	New Zealand	No	N/A	No	N/A
43	Norway	No	N/A	No	N/A
44	Pakistan	No	N/A	No	N/A
45	Philippines*	No	N/A	No	N/A
46	Poland	No	N/A	No	N/A
47	Portugal	No	N/A	No	N/A
48	Romania	No	N/A	No	N/A
49	Russia	No	N/A	No	N/A
50	Slovak Republic	No	N/A	No	N/A
51	Slovenia	No	N/A	No	N/A
52	South Africa	No	N/A	No	N/A
53	Spain	No	N/A	No	N/A
54	Sri Lanka	No	N/A	No	N/A
55	Sweden	No	N/A	No	N/A
56	Switzerland	No	N/A	No	N/A
57	Tajikistan*	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
58	Thailand	No	N/A	No	N/A
59	Trinidad and Tobago	No	N/A	No	N/A
60	Tunisia	No	N/A	No	N/A
61	Turkey	No	N/A	No	N/A
62	Turkmenistan*	No	N/A	No	N/A
63	Ukraine	No	N/A	No	N/A
64	United Kingdom	No	N/A	No	N/A
65	Uzbekistan*	No	N/A	No	N/A
66	Venezuela*	No	N/A	No	N/A

Uruguay

A. Progress in the implementation of the minimum standard

Uruguay has 19 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Uruguay signed the MLI in 2017, listing all of its 19 tax agreements.[82]

For its 19 agreements listed under the MLI, Uruguay is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Uruguay also opted for the simplified LOB under Article 7(6) of the MLI. The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Uruguay.

Table A A.108. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Belgium	No	N/A	Yes	N/A
2	Ecuador*	No	N/A	Yes	N/A
3	Finland	No	N/A	Yes	N/A
4	Germany	No	N/A	Yes	N/A
5	Hungary	No	N/A	Yes	N/A
6	India	No	N/A	Yes	N/A
7	Korea	No	N/A	Yes	N/A
8	Liechtenstein	No	N/A	Yes	N/A
9	Luxembourg	No	N/A	Yes	N/A
10	Malta	No	N/A	Yes	N/A
11	Mexico	No	N/A	Yes	N/A
12	Portugal	No	N/A	Yes	N/A
13	Romania	No	N/A	Yes	N/A
14	Singapore	No	N/A	Yes	N/A
15	Spain	No	N/A	Yes	N/A
16	Switzerland	No	N/A	Yes	N/A
17	United Arab Emirates	No	N/A	Yes	N/A
18	United Kingdom	No	N/A	Yes	N/A
19	Viet Nam	No	N/A	Yes	N/A

Viet Nam

A. Progress in the implementation of the minimum standard

Viet Nam has 72 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Viet Nam has not signed any complying instruments.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Viet Nam.

Table A A.109. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Australia	No	N/A	No	N/A
2	Austria	No	N/A	No	N/A
3	Azerbaijan*	No	N/A	No	N/A
4	Bangladesh*	No	N/A	No	N/A
5	Belarus*	No	N/A	No	N/A
6	Belgium	No	N/A	No	N/A
7	Brunei Darussalam	No	N/A	No	N/A
8	Bulgaria	No	N/A	No	N/A
9	Canada	No	N/A	No	N/A
10	China (People's Republic of)	No	N/A	No	N/A
11	Chinese Taipei*	No	N/A	No	N/A
12	Cuba*	No	N/A	No	N/A
13	Czech Republic	No	N/A	No	N/A
14	Democratic People's Republic of Korea*	No	N/A	No	N/A
15	Denmark	No	N/A	No	N/A
16	Estonia	No	N/A	No	N/A
17	Finland	No	N/A	No	N/A
18	France	No	N/A	No	N/A
19	Germany	No	N/A	No	N/A
20	Hong Kong (China)	No	N/A	No	N/A
21	Hungary	No	N/A	No	N/A
22	Iceland	No	N/A	No	N/A
23	India	No	N/A	No	N/A
24	Indonesia	No	N/A	No	N/A
25	Iran*	No	N/A	No	N/A
26	Ireland	No	N/A	No	N/A
27	Israel	No	N/A	No	N/A
28	Italy	No	N/A	No	N/A
29	Japan	No	N/A	No	N/A
30	Kazakhstan	No	N/A	No	N/A
31	Korea	No	N/A	No	N/A
32	Kuwait*	No	N/A	No	N/A

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
33	Lao People's Democratic Republic*	No	N/A	No	N/A
34	Luxembourg	No	N/A	No	N/A
35	Malaysia	No	N/A	No	N/A
36	Malta	No	N/A	No	N/A
37	Mongolia	No	N/A	No	N/A
38	Morocco*	No	N/A	No	N/A
39	Mozambique*	No	N/A	No	N/A
40	Myanmar*	No	N/A	No	N/A
41	Netherlands	No	N/A	No	N/A
42	New Zealand	No	N/A	No	N/A
43	Norway	No	N/A	No	N/A
44	Oman	No	N/A	No	N/A
45	Pakistan	No	N/A	No	N/A
46	Palestinian Authority*	No	N/A	No	N/A
47	Panama	No	N/A	No	N/A
48	Philippines*	No	N/A	No	N/A
49	Poland	No	N/A	No	N/A
50	Portugal	No	N/A	No	N/A
51	Qatar	No	N/A	No	N/A
52	Romania	No	N/A	No	N/A
53	Russia	No	N/A	No	N/A
54	San Marino	No	N/A	No	N/A
55	Saudi Arabia	No	N/A	No	N/A
56	Serbia	No	N/A	No	N/A
57	Seychelles	No	N/A	No	N/A
58	Singapore	No	N/A	No	N/A
59	Slovak Republic	No	N/A	No	N/A
60	Spain	No	N/A	No	N/A
61	Sri Lanka	No	N/A	No	N/A
62	Sweden	No	N/A	No	N/A
63	Switzerland	No	N/A	No	N/A
64	Thailand	No	N/A	No	N/A
65	Tunisia	No	N/A	No	N/A
66	Turkey	No	N/A	No	N/A
67	Ukraine	No	N/A	No	N/A
68	United Arab Emirates	No	N/A	No	N/A
69	United Kingdom	No	N/A	No	N/A
70	Uruguay	No	N/A	No	N/A
71	Uzbekistan*	No	N/A	No	N/A
72	Venezuela*	No	N/A	No	N/A

Zambia

A. Progress in the implementation of the minimum standard

Zambia has 23 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Zambia signed one complying instrument with Switzerland.

For its agreement with Switzerland subject to a bilateral complying instrument, Zambia is implementing the preamble statement and the PPT.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Zambia.

Table A A.110. Summary of the jurisdiction response

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)
1	Botswana	No	N/A	No	N/A
2	Canada	No	N/A	No	N/A
3	China (People's Republic of)	No	N/A	No	N/A
4	Denmark	No	N/A	No	N/A
5	Finland	No	N/A	No	N/A
6	France	No	N/A	No	N/A
7	Germany	No	N/A	No	N/A
8	India	No	N/A	No	N/A
9	Ireland	No	N/A	No	N/A
10	Italy	No	N/A	No	N/A
11	Japan	No	N/A	No	N/A
12	Kenya	No	N/A	No	N/A
13	Mauritius	No	N/A	No	N/A
14	Netherlands	No	N/A	No	N/A
15	Norway	No	N/A	No	N/A
16	Romania	No	N/A	No	N/A
17	Seychelles	No	N/A	No	N/A
18	South Africa	No	N/A	No	N/A
19	Sweden	No	N/A	No	N/A
20	Switzerland	No	N/A	Yes	PPT alone
21	Tanzania	No	N/A	No	N/A
22	Uganda*	No	N/A	No	N/A
23	United Kingdom	No	N/A	No	N/A

Notes

[1] Andorra made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) with respect to agreements which already contain a PPT. Two of Andorra's agreements are within the scope of this reservation.

[2] In total, Argentina listed 17 agreements under the MLI, one of which (the agreement with the United Arab Emirates) is not yet in force. The agreements with Chile and Mexico which are already compliant were also listed under the MLI.

[3] Argentina made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language. Argentina also made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. The agreements with Chile and Mexico are within the scope of these reservations.

[4] The agreement with Germany, already compliant with the minimum standard, has not been listed under the MLI.

[5] In total, Barbados identified 40 "agreements" in its List of Tax agreements in Section C: 30 bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

[6] In total, Barbados listed 33 agreements under the MLI, three of which (the agreements with Ghana*, Rwanda* and the Slovak Republic) are not yet in force. Barbados also listed the CARICOM agreement.

[7] In total, Belgium listed 99 agreements under the MLI, nine of which (the agreements with Botswana, the Isle of Man, Macau (China), Moldova*, Oman, Qatar, Russia, Tajikistan* and Uganda*) are not yet in force.

[8] In total, Belize identified 13 "agreements" in its List of Tax agreements in Section C: three bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

[9] Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Benin identified 9 "agreements" in its List of Tax agreements in Section C: 2 bilateral agreements and the Règlement n°08/2008/CM concluded with seven of its treaty partners.

[10] Bulgaria made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language. One of Bulgaria's agreements, the agreement with Romania, is within the scope of this reservation.

[11] Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Burkina Faso identified 9 "agreements" in its List of Tax agreements in Section C: 2 bilateral agreements and the Règlement n°08/2008/CM concluded with seven of its treaty partners.

[12] In total, Burkina Faso listed three agreements under the MLI, one of which (the agreement with the Morocco*) is not yet in force.

[13] In total, Cameroon listed five agreements under the MLI, one of which (the agreement with Morocco) is not yet in force.

[14] This is an Arrangement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income between the Canadian Trade Office in Taipei and the Taipei Economic and Cultural Office in Canada

[15] The agreements with Argentina, China, Italy and Japan are already compliant and were also listed under the MLI. In total, Chile listed 34 agreements under the MLI, two of which (the agreements with the United States and Uruguay) are not yet in force.

[16] Chile made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language. Chile also made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. Four of Chile's agreements are within the scope of these reservations.

[17] In total, China listed 101 agreements under the MLI, two of which are not yet in force.

[18] The Decision of the Commission of the Andean Community 578 on the regime for the avoidance of double taxation and the prevention of fiscal evasion, adopted on 4 May 2004. The current members of the Andean Community are Bolivia, Colombia, Ecuador and Peru. In total, Colombia identified 12 "agreements" in its List of Tax agreements in Section C: nine bilateral agreements and the Decision 578 of the Andean Community Commission for the members of the Andean Community.

[19] In total, Colombia listed 10 agreements under the MLI, one of which (the agreement with France) is not yet in force.

[20] In total, Costa Rica listed three agreements under the MLI, one of which (the agreement with Mexico) is not yet in force.

[21] Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Côte d'Ivoire identified 18 "agreements" in its List of Tax agreements in Section C: 11 bilateral agreements and the Règlement n°08/2008/CM concluded with seven of its treaty partners.

[22] In total, Cote d'Ivoire listed 11 agreements under the MLI, one of which (the agreement with Turkey) is not yet in force.

[23] See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Denmark identified 73 "agreements" in its List of Tax agreements in Section C: 69 bilateral agreements and the Nordic Convention concluded with four of its treaty partners.

[24] In total, Estonia listed 60 agreements under the MLI, two of which (the agreements with Morocco* and Russia) are not yet in force.

[25] See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Finland identified 77 "agreements" in its List of Tax agreements in Section C: 72 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

[26] In total, France listed 88 agreements under the MLI in its provisional MLI Position, one of which (the agreement with Colombia) is not yet in force.

[27] In total, France listed 91 agreements under the MLI in its definitive MLI Position, one of which (the agreement with Colombia) is not yet in force. France's 2018 Peer Review has been prepared using its provisional MLI Position.

[28] One of the agreements listed by Germany under the MLI, the agreement with Japan, is already compliant with the minimum standard.

[29] Germany made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) with respect to agreements which already contain a PPT. Four of Germany's agreements are within the scope of this reservation. Objectively assessed, the agreement with Japan comply with the minimum standard and, as indicated in the Peer Review questionnaire, the agreements with China and Israel will be amended bilaterally.

[30] The agreement with Belarus which is already compliant was also listed under the MLI.

[31] Hong Kong made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language. One of Hong Kong's agreements is within the scope of this reservation. Hong Kong made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. Two of Hong Kong's agreements are within the scope of this reservation.

[32] See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Iceland identified 44 "agreements" in its List of Tax agreements in Section E: 39 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

[33] In total, India listed 94 agreements under the MLI, one of which (the agreement with Kenya) is not yet in force.

[34] In total, Ireland listed 71 agreements under the MLI, one of which (the agreement with Ghana) is not yet in force.

[35] In total, Israel listed 56 agreements under the MLI, one of which (the agreement with Macedonia) is not yet in force.

[36] In total, Israel listed 54 agreements under the MLI in its definitive MLI Position, one of which (the agreement with Macedonia) is not yet in force. Israel's 2018 Peer Review has been prepared using its provisional MLI Position.

[37] In total, Italy listed 84 agreements under the MLI, four of which (the agreements with Gabon, Kenya, Mongolia and Romania) are not yet in force.

[38] Italy made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. Italy considers that twelve of its agreements are within the scope of this reservation.

[39] In total, Jamaica identified 23 "agreements" in its List of Tax agreements in Section C: 13 bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

[40] The agreement with Germany which is already compliant was also listed under the MLI.

[41] The LOB in the agreement with Latvia only covers specific benefits under the agreement.

[42] Japan made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language. One of Japan's agreements is within the scope of this reservation.

[43] The LOB provisions in the agreements with Austria, Belgium, Denmark and Russia only cover specific benefits under these agreements.

[44] In total, Japan listed 39 agreements under the MLI in its definitive MLI Position. Japan's 2018 Peer Review has been prepared using its provisional MLI Position.

[45] In total, Lithuania listed all its 55 agreements under the MLI in its definitive MLI Position.

[46] In total, Malaysia listed 73 agreements under the MLI, one of which (the agreement with Senegal) is not yet in force.

[47] The agreements with Argentina, Philippines* and Spain which are already compliant were also listed under the MLI. In total, Mexico listed 61 agreements under the MLI, two of which (the agreements with Costa Rica* and Guatemala*) are not yet in force.

[48] Mexico made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language and a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT Three of Mexico's agreements are within the scope of the reservations.

[49] The agreement with Liechtenstein, already compliant with the minimum standard, was not listed under the MLI.

[50] In total, the Netherlands listed 82 agreements under the MLI, one of which (the agreement with Zambia) is not yet in force.

[51] he agreements with Ghana* and Uzbekistan* are subject to a bilateral complying instrument and listed under the MLI.

[52] In total, Nigeria listed 19 agreements under the MLI, five of which (the agreements with Korea, Mauritius, Qatar, Singapore and the United Arab Emirates) are not yet in force.

[53] See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Norway identified 88 "agreements" in its List of Tax agreements in Section C: 83 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

[54] The Decision of the Commission of the Andean Community 578 on the regime for the avoidance of double taxation and the prevention of fiscal evasion, adopted on 4 May 2004. The current members of the Andean Community are Bolivia, Colombia, Ecuador and Peru. In total, Peru identified 10 "agreements" in its List of Tax agreements in Section C: seven bilateral agreements and the Decision 578 of the Andean Community Commission for the members of the Andean Community.

[55] In total, Poland listed 78 agreements under the MLI, two of which (the new agreements with Malaysia and Sri Lanka) are not yet in force.

[56] In total, Portugal listed 79 agreements under the MLI, one of which (the agreement with Timor Leste*) is not yet in force.

[57] In total, Romania listed 91 agreements under the MLI, three of which (the agreements with China, Italy and Bosnia Herzegovina*) are not yet in force.

[58] In total, Russia listed 71 agreements under the MLI, two of which (the agreements with Belgium and Ecuador*) are not yet in force.

[59] In total, Saint Kitts and Nevis identified 14 "agreements" in its List of Tax agreements in Section C: four bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

[60] San Marino made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. Three of San Marino's agreements are within the scope of this reservation.

[61] Règlement n°08/2008/CM des pays de l'Union économique et monétaire Ouest Africaine (UEMOA) du 26 septembre 2008 portant adoption des règles visant à éviter la double imposition

au sein de l'UEMOA et des règles d'assistance en matière fiscale. In total, Senegal identified 24 "agreements" in its List of Tax agreements in Section C: 17 bilateral agreements and the Règlement n°08/2008/CM concluded with seven of its treaty partners.

[62] In total, Senegal listed 20 agreements under the MLI, four of which (the agreements with Egypt, Kuwait*, Turkey and Luxembourg) are not yet in force.

[63] In total, Serbia listed 64 agreements under the MLI, six of which (the agreements with Ghana*, Guinea*, Indonesia, Morocco*, Palestine* and Zimbabwe*) are not yet in force.

[64] In total, Singapore listed 75 agreements under the MLI, two of which (the agreements with Nigeria and Tunisia) are not in force.

[65] In total, the Slovak Republic listed 64 agreements under the MLI in its definitive MLI Position.

[66] In total, Slovenia listed 57 agreements under the MLI, two of which (the agreements with Egypt and Morocco*) are not yet in force.

[67] The agreement with Mexico which is already compliant was also listed under the MLI. The agreement with Romania is subject to a bilateral complying instrument and listed under the MLI.

[68] Spain made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language. Two of Spain's agreements are within the scope of this reservation. Spain also made a reservation pursuant to Article 7(15)(b) not to apply Article 7(1) with respect to agreements which already contain a PPT. Three of Spain's agreements are within the scope of this reservation.

[69] In total, Saint Lucia identified 11 "agreements" in its List of Tax agreements in Section C: one bilateral agreement and the CARICOM agreement concluded with ten of its treaty partners.

[70] See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, and 2008). In total, Sweden identified 84 "agreements" in its List of Tax agreements in Section C: 79 bilateral agreements and the Nordic Convention concluded with five of its treaty partners.

[71] In total, Trinidad and Tobago identified 26 "agreements" in its List of Tax agreements in Section C: 16 bilateral agreements and the CARICOM agreement concluded with ten of its treaty partners.

[72] In total, Tunisia identified 58 "agreements" in its List of Tax agreements in Section C: 54 bilateral agreements and the Arab Maghreb Union Income Tax Agreement concluded with four of its treaty partners.

[73] In total, Turkey listed 90 agreements under the MLI, four of which (the agreements with Cote d'Ivoire, Senegal, Somalia* and Qatar) are not yet in force.

[74] In total, Ukraine listed 76 agreements under the MLI, one of which (the agreement with Malaysia) is not yet in force.

[75] In total, the United Arab Emirates listed 114 agreements under the MLI, 27 of which (the agreements with Angola*, Antigua and Barbuda*, Argentina, Belize, Benin, Bermuda, Burundi*, Cameroon, Colombia, Costa Rica, Croatia, Ecuador*, Equatorial Guinea*, Ethiopia*, Gambia*, Iraq*, Libya*, Maldives, Mali*, Mauritania*, Moldova*, Nigeria, Palestine*, Paraguay, Rwanda*, St Kitts and Nevis and Uganda*) are not yet in force.

[76] In total, the United Kingdom listed 121 agreements under the MLI, one of which (the agreement with Kyrgyzstan*) is not yet in force.

[77] The agreement with Belarus*, Cyprus*, Ukraine and Uzbekistan* are subject to a bilateral complying instrument and are listed under the MLI.

[78] The United Kingdom made a reservation pursuant to Article 6(4) not to apply Article 6(1) with respect to agreements which already contain the relevant preamble language. Three of the United Kingdom's agreements are within the scope of this reservation.

[79] The agreement is subject to a complying instrument as the new agreement with Lesotho was listed under the MLI.

[80] With respect to the United States' agreement with Luxembourg.

[81] See I.R.C. §7701(l), Treas. Reg. § 1.881-3, added to the Internal Revenue Code by section 13238 of the Omnibus Budget Reconciliation Act of 1993, P.L. 103-66. It allows the Internal Revenue Service to re-characterise any multiple-party financing transaction as being a transaction directly among any two or more of its parties whenever appropriate to prevent the avoidance of the United States' tax.

[82] In total, Uruguay listed 20 agreements under the MLI, one of which (the agreement with Chile) is not yet in force.

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