

Ukraine

A. Progress in the implementation of the minimum standard

Ukraine has 73 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-one of those agreements comply with the minimum standard.

Ukraine signed the MLI in 2018 and deposited its instrument of ratification on 8 August 2019. The MLI entered into force for Ukraine on 1 December 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Ukraine has signed a bilateral complying instrument with respect to its agreements with Qatar and Spain.

Ukraine indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Germany and Montenegro.

Ukraine is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁶

B. Conclusion

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

Summary of the jurisdiction response - Ukraine

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	Yes other		PPT
4	Azerbaijan	No	No	PPT
5	Belgium	Yes MLI		PPT
6	Brazil	No	No	PPT
7	Bulgaria	Yes MLI		PPT
8	Canada	Yes MLI		PPT
9	China (People's Republic of)	Yes MLI		PPT
10	Croatia	Yes MLI		PPT
11	Cyprus*	Yes MLI		PPT
12	Czechia	No	No	PPT
13	Denmark	Yes MLI		PPT
14	Egypt	Yes MLI		PPT
15	Estonia	Yes MLI		PPT
16	Finland	Yes MLI		PPT
17	France	Yes MLI		PPT
18	Georgia	No	No	PPT
19	Germany	No	No	PPT
20	Greece	Yes MLI		PPT

¹⁴⁶ For its agreements listed under the MLI, Ukraine is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

21	Hungary	Yes MLI		PPT
22	Iceland	Yes MLI		PPT
23	India	Yes MLI		PPT
24	Indonesia	No	No	PPT
25	Iran*	No	No	PPT
26	Ireland	Yes MLI		PPT
27	Israel	Yes MLI		PPT
28	Italy	No	Yes MLI	PPT
29	Japan	Yes MLI		PPT
30	Jordan	Yes MLI		PPT
31	Kazakhstan	Yes MLI		PPT
32	Korea	Yes MLI		PPT
33	Kuwait	No	No	PPT
34	Kyrgyzstan*	No	No	PPT
35	Latvia	Yes MLI		PPT
36	Lebanon*	No	No	PPT
37	Libya*	No	No	PPT
38	Lithuania	Yes MLI		PPT
39	Luxembourg	Yes MLI		PPT
40	Malaysia	Yes MLI		PPT
41	Malta	Yes MLI		PPT
42	Mexico	No	Yes MLI	PPT
43	Moldova*	No	No	PPT
44	Mongolia	No	Yes MLI	PPT
45	Montenegro	No	No	PPT
46	Morocco	No	Yes MLI	PPT
47	Netherlands	Yes other		PPT
48	North Macedonia	No	Yes MLI	PPT
49	Norway	No	No	PPT
50	Pakistan	Yes MLI		PPT
51	Poland	Yes MLI		PPT
52	Portugal	Yes MLI		PPT
53	Qatar	No	Yes other	PPT
54	Romania	No	Yes MLI	PPT
55	Saudi Arabia	Yes MLI		PPT
56	Serbia	Yes MLI		PPT
57	Singapore	Yes MLI		PPT
58	Slovak Republic	Yes MLI		PPT
59	Slovenia	Yes MLI		PPT
60	South Africa	Yes MLI		PPT
61	Spain	No	Yes other	PPT
62	Sweden	No	Yes MLI	PPT
63	Switzerland	Yes other		PPT
64	Syrian Arab Republic*	No	No	PPT
65	Tajikistan*	No	No	PPT
66	Thailand	Yes MLI		PPT
67	Türkiye	No	Yes MLI	PPT
68	Turkmenistan*	No	No	PPT
69	United Arab Emirates	Yes MLI		PPT
70	United Kingdom	Yes other		PPT
71	United States	No	No	
72	Uzbekistan	No	No	PPT
73	Viet Nam	No	Yes MLI	PPT



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