

Jordan

A. Progress in the implementation of the minimum standard

Jordan has 37 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifteen of those agreements comply with the minimum standard.

Jordan signed the MLI in 2019 and deposited its instrument of ratification on 22 September 2020, listing its non-compliant agreements. The MLI entered into force for Jordan on 1 January 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Jordan is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁷

B. Conclusion

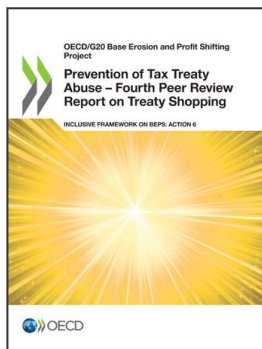
No jurisdiction has raised any concerns about their agreements with Jordan.

Summary of the jurisdiction response - Jordan

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	
2	Azerbaijan*	No	No	
3	Bahrain	no	Yes MLI	PPT
4	Bosnia-Herzegovina	Yes MLI		PPT
5	Bulgaria	No	Yes MLI	PPT
6	Canada	Yes MLI		PPT
7	Croatia	No	Yes MLI	PPT
8	Czech Republic	No	No	
9	Egypt	Yes MLI		PPT
10	France	Yes MLI		PPT
11	India	Yes MLI		PPT
12	Indonesia	No	No	
13	Iran*	No	No	
14	Italy	No	Yes MLI	PPT
15	Korea	Yes MLI		PPT
16	Kuwait*	No	No	
17	Lebanon*	No	No	
18	Malaysia	No	Yes MLI	PPT
19	Malta	Yes MLI		PPT
20	Morocco	No	Yes MLI	PPT
21	Netherlands	Yes MLI		PPT
22	Palestine*	No	No	
23	Pakistan	Yes MLI		PPT

¹⁰⁷ For its agreements listed under the MLI, Jordan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	Poland	Yes MLI		PPT
25	Qatar	Yes MLI		PPT
26	Romania	No	Yes MLI	PPT
27	Saudi Arabia	Yes MLI		PPT
28	Sudan*	No	No	
29	Syria*	No	No	
30	Tajikistan*	No	No	
31	Tunisia	No	Yes MLI	PPT
32	Turkey	No	Yes MLI	PPT
33	Ukraine	Yes MLI		PPT
34	United Arab Emirates	Yes MLI		PPT
35	United Kingdom	Yes MLI		PPT
36	Uzbekistan*	No	No	
37	Yemen*	No	No	



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Jordan”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/08500b6b-en>

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