

Tunisia

A. Progress in the implementation of the minimum standard

Tunisia has 56 tax agreements in force as reported in its response to the Peer Review questionnaire, including the Arab Maghreb Union Income Agreement concluded with four treaty partners (the UMA Agreement).¹⁷⁰ None of those agreements comply with the minimum standard.

Tunisia signed the MLI in 2018 and listed its non-compliant agreements.¹⁷¹ The agreements modified by the MLI 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 steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Austria, Norway, Sudan* and Switzerland.

Tunisia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁷²

B. Conclusion

Recommendation

It is recommended that Tunisia completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response - Tunisia

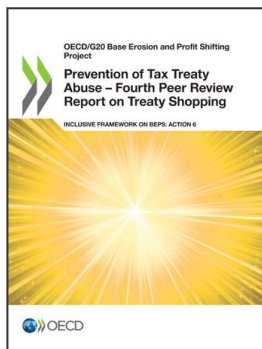
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	
2	Algeria* (UMA)	No	No	
3	Austria	No	No	PPT
4	Belgium	No	Yes MLI	PPT
5	Burkina Faso	No	Yes MLI	PPT
6	Cameroon	No	Yes MLI	PPT
7	Canada	No	Yes MLI	PPT

¹⁷⁰ In total, Tunisia identified 59 "agreements" in its List of Tax agreements: 55 bilateral agreements and the UMA Agreement concluded with four of its treaty partners.

¹⁷¹ While Tunisia has not listed all its non-compliant agreements in its provisional list of reservations and notifications under the MLI (MLI Position), Tunisia has included these agreements to be covered under the MLI in its draft definitive MLI Position, for deposit upon Tunisia's deposit of its instrument of ratification of the MLI.

¹⁷² 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).

8	China (People's Republic of)	No	Yes MLI	PPT
9	Côte d'Ivoire	No	Yes MLI	PPT
10	Czech Republic	No	No	
11	Denmark	No	Yes MLI	PPT
12	Egypt	No	Yes MLI	PPT
13	Ethiopia*	No	No	
14	France	No	Yes MLI	PPT
15	Germany	No	No	
16	Greece	No	Yes MLI	PPT
17	Hungary	No	Yes MLI	PPT
18	Indonesia	No	No	
19	Iran*	No	No	
20	Italy	No	Yes MLI	PPT
21	Jordan	No	Yes MLI	PPT
22	Korea	No	Yes MLI	PPT
23	Kuwait*	No	Yes MLI	PPT
24	Lebanon*	No	No	
25	Libya*	No	No	
26	Libya* (UMA)	No	No	
27	Luxembourg	No	Yes MLI	PPT
28	Mali*	No	Non	
29	Malta	No	Yes MLI	PPT
30	Mauritania*	No	No	
31	Mauritania* (UMA)	No	No	
32	Mauritius	No	Yes MLI	PPT
33	Morocco	No	No	PPT
34	Morocco(UMA)	No	No	
35	Netherlands	No	Yes MLI	PPT
36	Norway	No	No	PPT
37	Oman	No	Yes MLI	PPT
38	Pakistan	No	Yes MLI	PPT
39	Poland	No	Yes MLI	PPT
40	Portugal	No	Yes MLI	PPT
41	Qatar	No	No	
42	Romania	No	Yes MLI	PPT
43	Saudi Arabia	No	Yes MLI	PPT
44	Senegal	No	Yes MLI	PPT
45	Serbia	No	Yes MLI	PPT
46	Singapore	No	Yes MLI	PPT
47	Slovak Republic	No	Yes MLI	PPT
48	South Africa	No	Yes MLI	PPT
49	Spain	No	Yes MLI	PPT
50	Sudan*	No	No	PPT
51	Sweden	No	Yes MLI	PPT
52	Switzerland	No	No	PPT
53	Syria*	No	No	
54	Turkey	No	Yes MLI	PPT
55	United Arab Emirates	No	Yes MLI	PPT
56	United Kingdom	No	Yes MLI	PPT
57	United States	No	Non	
58	Viet Nam	No	No	
59	Yemen*	No	No	



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