

Italy

A. Progress in the implementation of the minimum standard

Italy has 103 tax agreements in force as reported in its response to the Peer Review questionnaire. Four of those agreements comply with the minimum standard.

Italy signed the MLI in 2017. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Italy has not listed its agreements with Albania, Belarus, Congo, Montenegro, North Macedonia, Oman, and Panama. These agreements will therefore not, at this stage, be modified by the MLI. Albania, North Macedonia, Oman and Panama have listed their agreements with Italy under the MLI.

Italy 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 Brazil, Norway and Uzbekistan*.

Italy indicated in its response to the Peer Review questionnaire that the agreements with Belarus, Congo, Ecuador*, Ethiopia*, Ghana*, Kyrgyzstan*, Montenegro, Mozambique*, Syria*, Tajikistan*, Trinidad and Tobago and Venezuela* do not give rise to material treaty-shopping concerns for Italy as they contain specific features and as Italy's domestic anti-abuse legislation applies.

Italy is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸⁶

B. Conclusion

Albania, North Macedonia, Oman and Panama have listed their agreements with Italy under the MLI, which amount to requests to implement the minimum standard. Italy has developed a plan for the implementation of the minimum standard in its agreements with Albania, North Macedonia, Oman and Panama. Italy indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include those agreements.

Recommendation

It is recommended that Italy 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.

⁸⁶ For its agreements listed under the MLI, Italy is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Italy has made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements that already contain a PPT (covering thirteen agreements).

Summary of the jurisdiction response - Italy

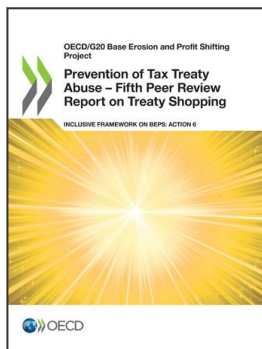
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes MLI	PPT
2	Armenia	No	Yes MLI	PPT
3	Australia	No	Yes MLI	PPT
4	Austria	No	Yes MLI	PPT
5	Azerbaijan*	No	No	PPT
6	Bangladesh*	No	No	PPT
7	Barbados	No	Yes MLI	PPT
8	Belgium	No	Yes MLI	PPT
9	Bosnia-Herzegovina	No	Yes MLI	PPT
10	Brazil	No	No	PPT
11	Bulgaria	No	Yes MLI	PPT
12	Canada	No	Yes MLI	PPT
13	Chile	Yes other		PPT
14	China (People's Republic of)	No	Yes MLI	PPT
15	Colombia	Yes other		PPT
16	Côte d'Ivoire	No	Yes MLI	PPT
17	Croatia	No	Yes MLI	PPT
18	Cyprus*	No	Yes MLI	PPT
19	Czech Republic	No	Yes MLI	PPT
20	Denmark	No	Yes MLI	PPT
21	Egypt	No	Yes MLI	PPT
22	Estonia	No	Yes MLI	PPT
23	Finland	No	Yes MLI	PPT
24	France	No	Yes MLI	PPT
25	Georgia	No	Yes MLI	PPT
26	Germany	No	Yes MLI	PPT
27	Greece	No	Yes MLI	PPT
28	Hong Kong (China)	No	Yes MLI	PPT
29	Hungary	No	Yes MLI	PPT
30	Iceland	No	Yes MLI	PPT
31	India	No	Yes MLI	PPT
32	Indonesia	No	Yes MLI	PPT
33	Ireland	No	Yes MLI	PPT
34	Israel	No	Yes MLI	PPT
35	Jamaica	Yes other		PPT
36	Japan	No	Yes MLI	PPT
37	Jordan	No	Yes MLI	PPT
38	Kazakhstan	No	Yes MLI	PPT
39	Korea	No	Yes MLI	PPT
40	Kuwait*	No	No	PPT
41	Latvia	No	Yes MLI	PPT
42	Lebanon*	No	No	PPT
43	Lithuania	No	Yes MLI	PPT
44	Luxembourg	No	Yes MLI	PPT
45	Malaysia	No	Yes MLI	PPT
46	Malta	No	Yes MLI	PPT
47	Mauritius	No	Yes MLI	PPT
48	Mexico	No	Yes MLI	PPT
49	Moldova*	No	No	PPT

50	Mongolia	No	No	PPT
51	Morocco	No	Yes MLI	PPT
52	Netherlands	No	Yes MLI	PPT
53	New Zealand	No	Yes MLI	PPT
54	Norway	No	No	PPT
55	Pakistan	No	Yes MLI	PPT
56	Philippines*	No	No	PPT
57	Poland	No	Yes MLI	PPT
58	Portugal	No	Yes MLI	PPT
59	Qatar	No	Yes MLI	PPT
60	Romania	No	Yes MLI	PPT
61	Russian Federation	No	Yes MLI	PPT
62	San Marino	No	Yes MLI	PPT
63	Saudi Arabia	No	Yes MLI	PPT
64	Senegal	No	Yes MLI	PPT
65	Serbia	No	Yes MLI	PPT
66	Singapore	No	Yes MLI	PPT
67	Slovak Republic	No	Yes MLI	PPT
68	Slovenia	No	Yes MLI	PPT
69	South Africa	No	Yes MLI	PPT
70	Spain	No	Yes MLI	PPT
71	Sri Lanka	No	No	PPT
72	Sweden	No	Yes MLI	PPT
73	Switzerland	No	Yes MLI	PPT
74	Tanzania*	No	No	PPT
75	Thailand	No	Yes MLI	PPT
76	Tunisia	No	Yes MLI	PPT
77	Türkiye	No	Yes MLI	PPT
78	Uganda*	No	No	PPT
79	Ukraine	No	Yes MLI	PPT
80	United Arab Emirates	No	Yes MLI	PPT
81	United Kingdom	No	Yes MLI	PPT
82	United States	No	No	LOB
83	Uruguay	Yes other		PPT
84	Uzbekistan*	No	No	PPT
85	Viet Nam	No	Yes MLI	PPT
86	Zambia	No	No	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Albania	Yes
2	Algeria*	No
3	Belarus	Yes
4	Congo	Yes
5	Ecuador*	No
6	Ethiopia*	No
7	Ghana*	No
8	Kyrgyzstan*	No
9	Montenegro	Yes
10	Mozambique*	No
11	North Macedonia	Yes

12	Oman	Yes
13	Panama	Yes
14	Syrian Arab Republic*	No
15	Tajikistan*	No
16	Trinidad and Tobago	Yes
17	Venezuela*	No



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