Armenia

A. Progress in the implementation of the minimum standard

Armenia has 52 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements comply with the minimum standard.

Armenia signed the MLI in 2017 and deposited its instrument of ratification on 25 September 2023. The MLI enters into force for Armenia on 1 January 2024. The agreements modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Armenia has not listed its agreement with Japan under the MLI. This agreement will therefore not, at this stage, be modified under the MLI. In its response to the Peer Review Questionnaire, Japan indicated that its agreement with Armenia did not give rise to material treaty shopping concerns for Japan.

Armenia is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁵

B. Conclusion

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

Summary of the jurisdiction response - Armenia

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

⁵ For its agreements listed under the MLI, Armenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Armenia has also adopted the simplified LOB under Article 7(6) of the MLI.

21	Ireland	No	Yes MLI	PPT
22	Israel	No	Yes MLI	PPT
23	Italy	No	Yes MLI	PPT
24	Kazakhstan	No	Yes MLI	PPT
25	Kuwait	No	Yes MLI	PPT
26	Kyrgyzstan*	No	No	
27	Latvia	No	Yes MLI	PPT
28	Lebanon*	No	No	PPT
29	Lithuania	No	Yes MLI	PPT
30	Luxembourg	No	Yes MLI	PPT
31	Malta	Yes other		PPT
32	Moldova*	No	No	PPT
33	Netherlands	No	Yes MLI	PPT
34	Poland	No	Yes MLI	PPT
35	Qatar	No	Yes MLI	PPT
36	Romania	No	Yes MLI	PPT
37	Russian Federation	No	Yes MLI	PPT
38	Serbia	No	Yes MLI	PPT
39	Singapore	Yes other		PPT
40	Slovak Republic	No	No	PPT
41	Slovenia	No	Yes MLI	PPT
42	Spain	No	Yes MLI	PPT
43	Sweden	No	Yes MLI	PPT
44	Switzerland	Yes other		PPT
45	Syrian Arab Republic*	No	No	PPT
46	Tajikistan*	No	No	PPT
47	Thailand	No	Yes MLI	PPT
48	Turkmenistan*	No	No	PPT
49	Ukraine	No	Yes MLI	PPT
50	United Arab Emirates	No	Yes MLI	PPT
51	United Kingdom	No	Yes MLI	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Japan	Yes



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