

Spain

A. Progress in the implementation of the minimum standard

Spain has 93 tax agreements in force as reported in its response to the Peer Review questionnaire. Four of those agreements comply with the minimum standard.

Spain signed the MLI in 2017 and deposited its instrument of ratification on 28 September 2021. The MLI entered into force for Spain on 1 January 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Spain reserved the right to delay the entry into effect of the provisions of the MLI until Spain has completed its internal procedures for this purpose with respect to each of its listed agreements.¹⁴⁶ Spain notified that it completed its internal procedures for the entry into effect of the MLI with respect to its agreements with Albania, Andorra, Australia, Austria, Barbados, Belgium, Bosnia-Herzegovina, Canada, Chile, Costa Rica, Croatia, Cyprus*, the Czech Republic, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, India, Indonesia, Ireland, Israel, Kazakhstan, Korea, Latvia, Lithuania, Luxembourg, Malaysia, Malta, New Zealand, Oman, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russian Federation, Saudi Arabia, Serbia, Singapore, the Slovak Republic, Slovenia, the United Arab Emirates, the United Kingdom and Uruguay on 1 June 2022, and with respect to its agreements with Hong Kong (China), Senegal and Thailand on 30 November 2022.

Spain has signed a bilateral complying instrument with respect to its agreement with Ukraine.

Spain has not listed its agreements with Netherlands, Norway, and Sweden under the MLI, but 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 these three agreements.

Spain is implementing the minimum standard through the inclusion of the preamble statement and the PPT, combined with the LOB for its agreements with Japan and Mexico.¹⁴⁷

B. Conclusion

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

Summary of the jurisdiction response - Spain

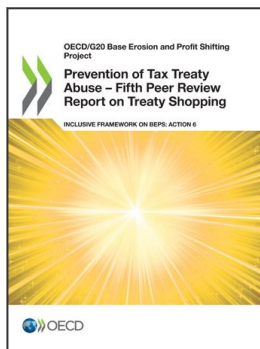
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Algeria*	No	No	
3	Andorra	No	Yes MLI	PPT

¹⁴⁶ The reservation was made under Article 35(7)(a) of the MLI.

¹⁴⁷ For its agreements listed under the MLI, Spain is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Spain has made a reservation pursuant to Article 6(4) not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering three agreements). Spain has also 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 three agreements).

4	Argentina	No	Yes MLI	PPT
5	Armenia	No	Yes MLI	PPT
6	Australia	No	Yes MLI	PPT
7	Austria	No	Yes MLI	PPT
8	Azerbaijan*	No	No	
9	Barbados	No	Yes MLI	PPT
10	Belarus	No	No	
11	Belgium	No	Yes MLI	PPT
12	Bolivia*	No	No	
13	Bosnia-Herzegovina	No	Yes MLI	PPT
14	Brazil	No	No	
15	Bulgaria	No	Yes MLI	PPT
16	Cabo Verde	No	No	
17	Canada	No	Yes MLI	PPT
18	Chile	No	Yes MLI	PPT
19	China (People's Republic of)	Yes other		PPT
20	Colombia	No	Yes MLI	PPT
21	Costa Rica	No	Yes MLI	PPT
22	Croatia	No	Yes MLI	PPT
23	Cuba*	No	No	
24	Cyprus*	No	Yes MLI	PPT
25	Czech Republic	No	Yes MLI	PPT
26	Dominican Republic	No	No	
27	Ecuador*	No	No	
28	Egypt	No	Yes MLI	PPT
29	El Salvador*	No	No	
30	Estonia	No	Yes MLI	PPT
31	Finland	No	Yes MLI	PPT
32	France	No	Yes MLI	PPT
33	Georgia	No	Yes MLI	PPT
34	Germany	No	Yes MLI	PPT
35	Greece	No	Yes MLI	PPT
36	Hong Kong (China)	No	Yes MLI	PPT
37	Hungary	No	Yes MLI	PPT
38	Iceland	No	Yes MLI	PPT
39	India	No	Yes MLI	PPT
40	Indonesia	No	Yes MLI	PPT
41	Iran*	No	No	
42	Ireland	No	Yes MLI	PPT
43	Israel	No	Yes MLI	PPT
44	Italy	No	Yes MLI	PPT
45	Jamaica	No	Yes MLI	PPT
46	Japan	Yes other		PPT+LOB
47	Kazakhstan	No	Yes MLI	PPT
48	Korea	No	Yes MLI	PPT
49	Kuwait*	No	Yes MLI	PPT
50	Latvia	No	Yes MLI	PPT
51	Lithuania	No	Yes MLI	PPT
52	Luxembourg	No	Yes MLI	PPT
53	Malaysia	No	Yes MLI	PPT
54	Malta	No	Yes MLI	PPT
55	Mexico	Yes other		PPT+LOB
56	Moldova*	No	No	
57	Morocco	No	Yes MLI	PPT

58	Netherlands	No	No	
59	New Zealand	No	Yes MLI	PPT
60	Nigeria	No	Yes MLI	PPT
61	North Macedonia	No	Yes MLI	PPT
62	Norway	No	No	
63	Oman	No	Yes MLI	PPT
64	Pakistan	No	Yes MLI	PPT
65	Panama	No	Yes MLI	PPT
66	Philippines*	No	No	
67	Poland	No	Yes MLI	PPT
68	Portugal	No	Yes MLI	PPT
69	Qatar	No	Yes MLI	PPT
70	Romania	Yes other		PPT
71	Russian Federation	No	Yes MLI	PPT
72	Saudi Arabia	No	Yes MLI	PPT
73	Senegal	No	Yes MLI	PPT
74	Serbia	No	Yes MLI	PPT
75	Singapore	No	Yes MLI	PPT
76	Slovak Republic	No	Yes MLI	PPT
77	Slovenia	No	Yes MLI	PPT
78	South Africa	No	Yes MLI	PPT
79	Sweden	No	No	
80	Switzerland	No	No	
81	Tajikistan*	No	No	
82	Thailand	No	Yes MLI	
83	Trinidad and Tobago	No	No	
84	Tunisia	No	Yes MLI	PPT
85	Türkiye	No	Yes MLI	PPT
86	Ukraine	No	Yes other	PPT
87	United Arab Emirates	No	Yes MLI	PPT
88	United Kingdom	No	Yes MLI	PPT
89	United States	No	No	
90	Uruguay	No	Yes MLI	PPT
91	Uzbekistan*	No	No	
92	Venezuela*	No	No	
93	Viet Nam	No	Yes MLI	



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), “Spain”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/16654da6-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.