

5 Data for each jurisdiction of the Inclusive Framework

Jurisdictional data

Explanation of the jurisdictional data

The jurisdictional sections in this chapter provide specific information for each of the 129 jurisdictions in the Inclusive Framework subject to the Peer Review. The information is based on the lists of tax agreements provided by those jurisdictions.

Each jurisdictional section contains information on the progress made in the implementation of the minimum standard and on implementation issues reported. It also includes a summary of the jurisdiction's response to the Peer Review questionnaire (i.e. the list of tax agreements provided). The summary of the jurisdiction's response is presented in the form of a table in which all its tax agreements in force are listed.

Although the tax agreements between Inclusive Framework members and non-members are not subject to the Peer Review, to recognise the progress made by some jurisdictions, and for the sake of completeness, information on these agreements is also reported.

This section of Chapter 5 includes a list of the 129 jurisdictions subject to the Peer Review.

It should be recalled that a jurisdiction is required to implement the minimum standard in a treaty if asked to do so by another member of the Inclusive Framework.

Explanations of the data shown in the jurisdictional sections

The number of tax agreements:

- The jurisdictional sections indicate the number of tax agreements for each jurisdiction and include tax agreements with jurisdictions that are not members of the Inclusive Framework. Such agreements are indicated with an asterisk.
- For the purpose of the Peer Review, a tax agreement is a comprehensive agreement for the avoidance of double taxation with respect to taxes on income (whether or not other taxes are also covered) that is presently in force. It does not include other types of agreements such as inheritance tax treaties, tax information exchange agreements (TIEAs) or other administrative agreements, shipping and air transport agreements, nor does it include non-comprehensive agreements covering only individuals.
- The term "agreement" should also be interpreted to mean a treaty relationship. For example, if a state has split into two and each successor state is honouring an agreement concluded by the predecessor state, each successor state is treated as having a separate agreement. In this example, the number of bilateral treaty relationships therefore exceeds the number of signed agreements.

The tax agreements compliant with the minimum standard:

- The jurisdictional sections indicate the number of tax agreements that fully comply with the minimum standard for each jurisdiction. Partially compliant agreements, i.e. agreements that contain only one element of the minimum standard, are shown as non-compliant.
- Where jurisdictions have concluded a new tax agreement or an amending protocol, it is shown as meeting the minimum standard only when its provisions are in force.
- Where the minimum standard has been implemented through the MLI, the relevant provisions of the MLI (Article 6 and Article 7) must have started to take effect as of 30 June 2019 for this agreement to meet the minimum standard (Article 35 of the MLI).

The tax agreements subject to a complying instrument:

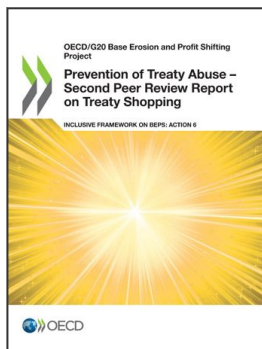
- The jurisdictional sections indicate the number of tax agreements that do not comply with the minimum standard but that are subject to a complying instrument.
- A “complying instrument” can be the MLI or an amending protocol that has not entered into force and that could bring the tax agreement into compliance with the minimum standard. It can also be a completely new agreement that complies with the minimum standard that has not yet entered into force.
- The complying instrument can only be the MLI if the agreement is notified as an agreement the jurisdiction wishes to cover under the MLI irrespective of whether or not its treaty partner has notified the tax agreement.
- MLI information shown for each jurisdiction is generally based on its latest publicly available positions, which will be the definitive position for those jurisdictions that have already deposited their instrument of ratification and provisional for those that have not yet done so.

Table 5.1. List of jurisdictions in the Inclusive Framework subject to the Peer Review

On 30 June 2019, the following jurisdictions were members of the Inclusive Framework:

1.	Andorra	51.	Greenland	101.	Saint Kitts and Nevis
2.	Angola	52.	Grenada	102.	Saint Lucia
3.	Anguilla	53.	Guernsey	103.	Saint Vincent and the Grenadines
4.	Antigua and Barbuda	54.	Haiti	104.	San Marino
5.	Argentina	55.	Hong Kong (China)	105.	Saudi Arabia
6.	Armenia	56.	Hungary	106.	Senegal
7.	Aruba	57.	Iceland	107.	Serbia
8.	Australia	58.	India	108.	Seychelles
9.	Austria	59.	Indonesia	109.	Sierra Leone
10.	The Bahamas	60.	Ireland	110.	Singapore
11.	Bahrain	61.	Isle of Man	111.	Slovak Republic
12.	Barbados	62.	Israel	112.	Slovenia
13.	Belgium	63.	Italy	113.	South Africa
14.	Belize	64.	Jamaica	114.	Spain
15.	Benin	65.	Japan	115.	Sri Lanka
16.	Bermuda	66.	Jersey	116.	Sweden
17.	Botswana	67.	Kazakhstan	117.	Switzerland
18.	Brazil	68.	Kenya	118.	Thailand
19.	British Virgin Islands	69.	Korea	119.	Trinidad and Tobago
20.	Brunei Darussalam	70.	Latvia	120.	Tunisia
21.	Bulgaria	71.	Liberia	121.	Turks and Caicos Islands
22.	Burkina Faso	72.	Liechtenstein	122.	Turkey
23.	Cabo Verde	73.	Lithuania	123.	Ukraine
24.	Cameroon	74.	Luxembourg	124.	United Arab Emirates
25.	Canada	75.	Macau (China)	125.	United Kingdom
26.	Cayman Islands	76.	Malaysia	126.	United States
27.	Chile	77.	Maldives	127.	Uruguay
28.	China (People's Republic of)	78.	Malta	128.	Viet Nam
29.	Colombia	79.	Mauritius	129.	Zambia
30.	Congo	80.	Mexico		
31.	Costa Rica	81.	Monaco		
32.	Cook Islands	82.	Mongolia		
33.	Côte d'Ivoire	83.	Montserrat		
34.	Croatia	84.	Morocco		
35.	Curacao	85.	Netherlands		
36.	Czech Republic	86.	New Zealand		
37.	Democratic Republic of the Congo	87.	Nigeria		
38.	Denmark	88.	North Macedonia		
39.	Djibouti	89.	Norway		
40.	Dominica	90.	Oman		
41.	Dominican Republic	91.	Pakistan		
42.	Egypt	92.	Panama		
43.	Estonia	93.	Papua New Guinea		
44.	Faroe Islands	94.	Paraguay		
45.	Finland	95.	Peru		
46.	France	96.	Poland		
47.	Gabon	97.	Portugal		
48.	Georgia	98.	Qatar		

49.	Germany	99.	Romania		
50.	Greece	100.	Russian Federation		



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), “Jurisdictional data”, in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/1d3f041c-en>

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