

Pakistan

A. Progress in the implementation of the minimum standard

Pakistan has 65 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Pakistan signed the MLI in 2017, listing 63 tax agreements.

Pakistan is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁵

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

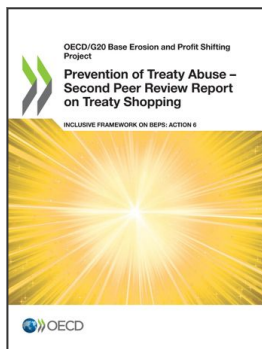
No jurisdiction has raised any concerns about their agreements with Pakistan.

Summary of the jurisdiction response – Pakistan

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Austria	No	N/A	Yes	N/A	
2	Azerbaijan*	No	N/A	Yes	N/A	
3	Bahrain	No	N/A	Yes	N/A	
4	Bangladesh*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
8	Brunei Darussalam	No	N/A	No	N/A	We will include Brunei in the list of covered tax agreements while depositing the Instrument of Ratification of MLI.
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Czech Republic	No	N/A	Yes	N/A	
12	Denmark	No	N/A	Yes	N/A	
13	Egypt	No	N/A	Yes	N/A	

14	Finland	No	N/A	Yes	N/A	
15	France	No	N/A	Yes	N/A	
16	Germany	No	N/A	Yes	N/A	
17	Hong Kong (China)	No	N/A	No	N/A	We will include Hong Kong in the list of covered tax agreements while depositing the Instrument of Ratification of MLI.
18	Hungary	No	N/A	Yes	N/A	
19	Indonesia	No	N/A	Yes	N/A	
20	Iran*	No	N/A	Yes	N/A	
21	Ireland	No	N/A	Yes	N/A	
22	Italy	No	N/A	Yes	N/A	
23	Japan	No	N/A	Yes	N/A	
24	Jordan*	No	N/A	Yes	N/A	
25	Kazakhstan	No	N/A	Yes	N/A	
26	Korea	No	N/A	Yes	N/A	
27	Kuwait*	No	N/A	Yes	N/A	
28	Kyrgyzstan*	No	N/A	Yes	N/A	
29	Lebanon*	No	N/A	Yes	N/A	
30	Libya*	No	N/A	Yes	N/A	
31	Malaysia	No	N/A	Yes	N/A	
32	Malta	No	N/A	Yes	N/A	
33	Mauritius	No	N/A	Yes	N/A	
34	Morocco	No	N/A	Yes	N/A	
35	Nepal*	No	N/A	Yes	N/A	
36	Netherlands	No	N/A	Yes	N/A	
37	Nigeria	No	N/A	Yes	N/A	
38	Norway	No	N/A	Yes	N/A	
39	Oman	No	N/A	Yes	N/A	
40	Philippines*	No	N/A	Yes	N/A	
41	Poland	No	N/A	Yes	N/A	
42	Portugal	No	N/A	Yes	N/A	
43	Qatar	No	N/A	Yes	N/A	
44	Romania	No	N/A	Yes	N/A	
45	Saudi Arabia	No	N/A	Yes	N/A	
46	Serbia	No	N/A	Yes	N/A	
47	Singapore	No	N/A	Yes	N/A	
48	South Africa	No	N/A	Yes	N/A	
49	Spain	No	N/A	Yes	N/A	
50	Sri Lanka	No	N/A	Yes	N/A	
51	Sweden	No	N/A	Yes	N/A	
52	Switzerland	No	N/A	Yes	N/A	
53	Syrian Arab Republic*	No	N/A	Yes	N/A	
54	Tajikistan*	No	N/A	Yes	N/A	
55	Thailand	No	N/A	Yes	N/A	
56	Tunisia	No	N/A	Yes	N/A	
57	Turkey	No	N/A	Yes	N/A	
58	Turkmenistan*	No	N/A	Yes	N/A	

59	Ukraine	No	N/A	Yes	N/A	
60	United Arab Emirates	No	N/A	Yes	N/A	
61	United Kingdom	No	N/A	Yes	N/A	
62	United States	No	N/A	Yes	N/A	
63	Uzbekistan*	No	N/A	Yes	N/A	
64	Viet Nam	No	N/A	Yes	N/A	
65	Yemen*	No	N/A	Yes	N/A	



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