

Ukraine

A. Progress in the implementation of the minimum standard

Ukraine has 75 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty of those agreements, the agreements with Belgium, Canada, Denmark, Finland, France, Iceland, India, Ireland, Israel, Japan, Lithuania, Luxembourg, Malta, Poland, Serbia, Singapore, the Slovak Republic, Slovenia, the United Arab Emirates and the United Kingdom, comply with the minimum standard.

Ukraine signed the MLI in 2018 and deposited its instrument of ratification on 8 August 2019. The MLI entered into force for Ukraine on 1 December 2019.

Ukraine signed a bilateral complying instrument with respect to its agreements with the Netherlands, Switzerland and the United Kingdom.

Ukraine is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁷

The agreements modified by the MLI 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 Ukraine.

Summary of the jurisdiction response - Ukraine

	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	Algeria*	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	Belgium	Yes	PPT alone	N/A	N/A	
7	Brazil	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	Yes	PPT alone	N/A	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cuba*	No	N/A	Yes	N/A	
13	Cyprus*	No	N/A	Yes	N/A	
14	Czech Republic	No	N/A	Yes	N/A	
15	Denmark	Yes	PPT alone	N/A	N/A	

¹⁴⁷ For its agreements listed under the MLI, Ukraine is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

16	Egypt	No	N/A	Yes	N/A	
17	Estonia	No	N/A	Yes	N/A	
18	Finland	Yes	PPT alone	N/A	N/A	
19	France	Yes	PPT alone	N/A	N/A	
20	Georgia	No	N/A	Yes	N/A	
21	Germany	No	N/A	Yes	N/A	
22	Greece	No	N/A	Yes	N/A	
23	Hungary	No	N/A	Yes	N/A	
24	Iceland	Yes	PPT alone	N/A	N/A	
25	India	Yes	PPT alone	N/A	N/A	
26	Indonesia	No	N/A	Yes	N/A	
27	Iran*	No	N/A	Yes	N/A	
28	Ireland	Yes	PPT alone	N/A	N/A	
29	Israel	Yes	PPT alone	N/A	N/A	
30	Italy	No	N/A	Yes	N/A	
31	Japan	Yes	PPT alone	N/A	N/A	
32	Jordan	No	N/A	Yes	N/A	
33	Kazakhstan	No	N/A	Yes	N/A	
34	Korea	No	N/A	Yes	N/A	
35	Kuwait*	No	N/A	Yes	N/A	
36	Kyrgyzstan*	No	N/A	Yes	N/A	
37	Latvia	No	N/A	Yes	N/A	
38	Lebanon*	No	N/A	Yes	N/A	
39	Libya*	No	N/A	Yes	N/A	
40	Lithuania	Yes	PPT alone	N/A	N/A	
41	Luxembourg	Yes	PPT alone	N/A	N/A	
42	Malaysia	No	N/A	Yes	N/A	
43	Malta	Yes	PPT alone	N/A	N/A	
44	Mexico	No	N/A	Yes	N/A	
45	Moldova*	No	N/A	Yes	N/A	
46	Mongolia	No	N/A	Yes	N/A	
47	Montenegro	No	N/A	Yes	N/A	
48	Morocco	No	N/A	Yes	N/A	
49	Netherlands	No	N/A	Yes	PPT alone	
50	North Macedonia	No	N/A	Yes	N/A	
51	Norway	No	N/A	Yes	N/A	
52	Pakistan	No	N/A	Yes	N/A	
53	Poland	Yes	PPT alone	N/A	N/A	
54	Portugal	No	N/A	Yes	N/A	
55	Qatar	No	N/A	No	N/A	
56	Romania	No	N/A	Yes	N/A	
57	Russia	No	N/A	Yes	N/A	
58	Saudi Arabia	No	N/A	Yes	N/A	
59	Serbia	Yes	PPT alone	N/A	N/A	
60	Singapore	Yes	PPT alone	N/A	N/A	
61	Slovak Republic	Yes	PPT alone	N/A	N/A	
62	Slovenia	Yes	PPT alone	N/A	N/A	
63	South Africa	No	N/A	Yes	N/A	
64	Spain	No	N/A	Yes	N/A	
65	Sweden	No	N/A	Yes	N/A	
66	Switzerland	No	N/A	Yes	PPT alone	
67	Syrian Arab Republic*	No	N/A	Yes	N/A	
68	Tajikistan*	No	N/A	Yes	N/A	

69	Thailand	No	N/A	Yes	N/A	
70	Turkey	No	N/A	Yes	N/A	
71	Turkmenistan*	No	N/A	Yes	N/A	
72	United Arab Emirates	Yes	PPT alone	N/A	N/A	
73	United Kingdom	Yes	PPT alone	N/A	N/A	
74	United States	No	N/A	Yes	N/A	
75	Uzbekistan*	No	N/A	Yes	N/A	
76	Viet Nam	No	N/A	Yes	N/A	



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