

Australia

A. Progress in the implementation of the minimum standard

Australia has 45 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-nine of those agreements comply with the minimum standard.

Australia signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018, listing its non-compliant agreements concluded with other members of the Inclusive Framework. The MLI entered into force for Australia on 1 January 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Australia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷

B. Conclusion

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

Summary of the jurisdiction response – Australia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes MLI	PPT alone
2	Austria	No	No	
3	Belgium	Yes MLI		PPT alone
4	Canada	Yes MLI		PPT alone
5	Chile	Yes MLI		PPT alone
6	China (People's Republic of)	Yes MLI		PPT alone
7	Czechia	Yes MLI		PPT alone
8	Denmark	Yes MLI		PPT alone
9	Fiji*	No	Yes MLI	PPT alone
10	Finland	Yes MLI		PPT alone
11	France	Yes MLI		PPT alone
12	Germany	Yes other		PPT alone
13	Hungary	Yes MLI		PPT alone
14	India	Yes MLI		PPT alone
15	Indonesia	Yes MLI		PPT alone
16	Ireland	Yes MLI		PPT alone
17	Israel	Yes other		PPT alone
18	Italy	No	Yes MLI	PPT alone
19	Japan	Yes MLI		PPT+LOB
20	Kiribati*	No	No	
21	Korea	Yes MLI		PPT alone
22	Malaysia	Yes MLI		PPT alone

⁷ For its agreements listed under the MLI, Australia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). In the case of the agreement concluded with Japan, Australia has supplemented the PPT with an LOB.

23	Malta	Yes MLI		PPT alone
24	Mexico	No	Yes MLI	PPT alone
25	Netherlands	Yes MLI		PPT alone
26	New Zealand	Yes MLI		PPT alone
27	Norway	Yes MLI		PPT alone
28	Papua New Guinea	No	Yes MLI	PPT alone
29	Philippines	No	No	
30	Poland	Yes MLI		PPT alone
31	Romania	No	Yes MLI	PPT alone
32	Russian Federation	Yes MLI		PPT alone
33	Singapore	Yes MLI		PPT alone
34	Slovak Republic	Yes MLI		PPT alone
35	South Africa	Yes MLI		PPT alone
36	Spain	Yes MLI		PPT alone
37	Sri Lanka	No	No	
38	Sweden	No	No	
39	Switzerland	No	No	
40	Thailand	Yes MLI		PPT alone
41	Türkiye	No	Yes MLI	PPT alone
42	United Kingdom	Yes MLI		PPT alone
43	United States	No	No	
44	Viet Nam	No	Yes MLI	PPT alone

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No



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