

China (People's Republic of)

A. Progress in the implementation of the minimum standard

China has 102 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements, the agreements with Chile, India and New Zealand, comply with the minimum standard.

China signed the MLI in 2017, listing its non-compliant agreements.

China is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.³²

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

China's listed agreements under the MLI will start to be compliant after China's ratification of the MLI. China is encouraged to ratify the MLI as soon as possible.

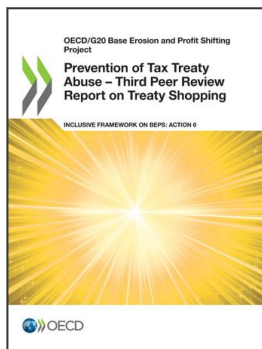
Summary of the jurisdiction response – China (People's Republic of)

	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	Albania	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Armenia	No	N/A	Yes	N/A	
4	Australia	No	N/A	Yes	N/A	
5	Austria	No	N/A	Yes	N/A	
6	Azerbaijan*	No	N/A	Yes	N/A	
7	Bahrain	No	N/A	Yes	N/A	
8	Bangladesh*	No	N/A	Yes	N/A	
9	Barbados	No	N/A	Yes	N/A	
10	Belarus*	No	N/A	Yes	N/A	
11	Belgium	No	N/A	Yes	N/A	
12	Bosnia-Herzegovina	No	N/A	Yes	N/A	
13	Botswana	No	N/A	Yes	N/A	
14	Brazil	No	N/A	Yes	N/A	
15	Brunei Darussalam	No	N/A	Yes	N/A	
16	Bulgaria	No	N/A	Yes	N/A	
17	Cambodia*	No	N/A	Yes	N/A	
18	Canada	No	N/A	Yes	N/A	
19	Chile	Yes	PPT and LOB	N/A	N/A	

³² For its agreements listed under the MLI, China is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

20	Croatia	No	N/A	Yes	N/A	
21	Cuba*	No	N/A	Yes	N/A	
22	Cyprus*	No	N/A	Yes	N/A	
23	Czech Republic	No	N/A	Yes	N/A	
24	Denmark	No	N/A	Yes	N/A	
25	Ecuador*	No	N/A	Yes	N/A	
26	Egypt	No	N/A	Yes	N/A	
27	Estonia	No	N/A	Yes	N/A	
28	Ethiopia*	No	N/A	Yes	N/A	
29	Finland	No	N/A	Yes	N/A	
30	France	No	N/A	Yes	N/A	
31	Georgia	No	N/A	Yes	N/A	
32	Germany	No	N/A	Yes	N/A	
33	Greece	No	N/A	Yes	N/A	
34	Hungary	No	N/A	Yes	N/A	
35	Iceland	No	N/A	Yes	N/A	
36	India	Yes	PPT alone	N/A	N/A	
37	Indonesia	No	N/A	Yes	N/A	
38	Iran*	No	N/A	Yes	N/A	
39	Ireland	No	N/A	Yes	N/A	
40	Israel	No	N/A	Yes	N/A	
41	Italy	No	N/A	Yes	PPT alone	
42	Jamaica	No	N/A	Yes	N/A	
43	Japan	No	N/A	Yes	N/A	
44	Kazakhstan	No	N/A	Yes	N/A	
45	Korea	No	N/A	Yes	N/A	
46	Kuwait*	No	N/A	Yes	N/A	
47	Kyrgyzstan*	No	N/A	Yes	N/A	
48	Lao People's Democratic Republic*	No	N/A	Yes	N/A	
49	Latvia	No	N/A	Yes	N/A	
50	Lithuania	No	N/A	Yes	N/A	
51	Luxembourg	No	N/A	Yes	N/A	
52	Malaysia	No	N/A	Yes	N/A	
53	Malta	No	N/A	Yes	N/A	
54	Mauritius	No	N/A	Yes	N/A	
55	Mexico	No	N/A	Yes	N/A	
56	Moldova*	No	N/A	Yes	N/A	
57	Mongolia	No	N/A	Yes	N/A	
58	Montenegro	No	N/A	Yes	N/A	
59	Morocco	No	N/A	Yes	N/A	
60	Nepal*	No	N/A	Yes	N/A	
61	Netherlands	No	N/A	Yes	N/A	
62	New Zealand	Yes	PPT alone	N/A	N/A	
63	Nigeria	No	N/A	Yes	N/A	
64	North Macedonia	No	N/A	Yes	N/A	
65	Norway	No	N/A	Yes	N/A	
66	Oman	No	N/A	Yes	N/A	
67	Pakistan	No	N/A	Yes	N/A	
68	Papua New Guinea	No	N/A	Yes	N/A	
69	Philippines*	No	N/A	Yes	N/A	
70	Poland	No	N/A	Yes	N/A	
71	Portugal	No	N/A	Yes	N/A	

72	Qatar	No	N/A	Yes	N/A	
73	Romania	No	N/A	Yes	N/A	
74	Russia	No	N/A	Yes	N/A	
75	Saudi Arabia	No	N/A	Yes	N/A	
76	Serbia	No	N/A	Yes	N/A	
77	Seychelles	No	N/A	Yes	N/A	
78	Singapore	No	N/A	Yes	N/A	
79	Slovak Republic	No	N/A	Yes	N/A	
80	Slovenia	No	N/A	Yes	N/A	
81	South Africa	No	N/A	Yes	N/A	
82	Spain	No	N/A	Yes	PPT alone	
83	Sri Lanka	No	N/A	Yes	N/A	
84	Sudan*	No	N/A	Yes	N/A	
85	Sweden	No	N/A	Yes	N/A	
86	Switzerland	No	N/A	Yes	N/A	
87	Syrian Arab Republic*	No	N/A	Yes	N/A	
88	Tajikistan*	No	N/A	Yes	N/A	
89	Thailand	No	N/A	Yes	N/A	
90	Trinidad and Tobago	No	N/A	Yes	N/A	
91	Tunisia	No	N/A	Yes	N/A	
92	Turkey	No	N/A	Yes	N/A	
93	Turkmenistan*	No	N/A	Yes	N/A	
94	Ukraine	No	N/A	Yes	N/A	
95	United Arab Emirates	No	N/A	Yes	N/A	
96	United Kingdom	No	N/A	Yes	N/A	
97	United States	No	N/A	Yes	N/A	
98	Uzbekistan*	No	N/A	Yes	N/A	
99	Venezuela*	No	N/A	Yes	N/A	
100	Viet Nam	No	N/A	Yes	N/A	
101	Zambia	No	N/A	Yes	N/A	
102	Zimbabwe*	No	N/A	Yes	N/A	



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