

# Qatar

## A. Progress in the implementation of the minimum standard

Qatar has 78 tax agreements in force, as reported in its response to the Peer Review questionnaire. Thirty-five of those agreements comply with the minimum standard.

Qatar signed the MLI in 2018 and deposited its instrument of ratification on 23 December 2019. The MLI entered into force for Qatar on 1 April 2020. On 25 November 2021, Qatar made an additional notification to expand its list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Qatar has not listed its agreements with Argentina, Austria, Guernsey, Norway, Switzerland and Ukraine under the MLI but indicated in its response to the Peer Review questionnaire that steps had been taken (other than under the MLI) to implement the minimum standard in the agreements with Argentina, Austria, Guernsey, Kazakhstan, Norway, Switzerland and Ukraine.

Qatar has concluded a bilateral complying instrument with respect to its agreement with Bermuda.

Qatar is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>126</sup>

## B. Conclusion

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

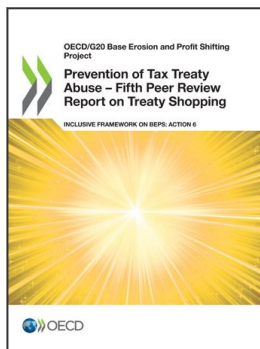
## Summary of the jurisdiction response – Qatar

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Algeria*	No	No	PPT
3	Argentina	No.	No.	
4	Armenia	No	Yes MLI	PPT
5	Austria	No	No	PPT
6	Azerbaijan*	No	No	PPT
7	Barbados	Yes MLI		PPT
8	Belarus	No	No	PPT
9	Bermuda	No	Yes other	PPT
10	Bosnia-Herzegovina	Yes MLI		PPT
11	Bulgaria	No	Yes MLI	PPT
12	Brunei Darussalam	No	No	PPT
13	Chad*	No	No	PPT
14	China (People's Republic of)	No	Yes MLI	PPT
15	Croatia	Yes MLI		PPT
16	Cuba*	No	No	PPT
17	Cyprus*	Yes MLI		PPT

<sup>126</sup> For its agreements listed under the MLI, Qatar is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

18	Ecuador*	No	No	PPT
19	Fiji*	No	Yes MLI	PPT
20	France	Yes MLI		PPT
21	Georgia	No	No	PPT
22	Greece	Yes MLI		PPT
23	Guernsey	No	No	PPT
24	Hong Kong (China)	No	Yes MLI	PPT
25	Hungary	Yes MLI		PPT
26	India	Yes MLI		PPT
27	Indonesia	Yes MLI		PPT
28	Iran*	No	No	PPT
29	Ireland	Yes MLI		PPT
30	Isle of Man	Yes MLI		PPT
31	Italy	No	Yes MLI	PPT
32	Japan	Yes MLI		PPT
33	Jersey	Yes MLI		PPT
34	Jordan	Yes MLI		PPT
35	Kazakhstan	Yes MLI		PPT
36	Kenya	No	Yes MLI	PPT
37	Korea	Yes MLI		PPT
38	Kyrgyzstan*	No	No	PPT
39	Latvia	Yes MLI		PPT
40	Lebanon*	No	No	PPT
41	Luxembourg	Yes MLI		PPT
42	Malaysia	Yes MLI		PPT
43	Malta	Yes MLI		PPT
44	Mauritius	Yes MLI		PPT
45	Mexico	No	Yes MLI	PPT
46	Monaco	Yes MLI		PPT
47	Morocco	No	Yes MLI	PPT
48	Nepal*	No	No	PPT
49	Netherlands	Yes MLI		PPT
50	Nigeria	No	Yes MLI	PPT
51	North Macedonia	No	Yes MLI	PPT
52	Norway	No	No	
53	Pakistan	Yes MLI		PPT
54	Panama	Yes MLI		PPT
55	Philippines*	No	No	PPT
56	Poland	Yes MLI		PPT
57	Portugal	Yes MLI		PPT
58	Romania	No	Yes MLI	PPT
59	Russian Federation	Yes MLI		PPT
60	San Marino	Yes MLI		PPT
61	Senegal	No	Yes MLI	PPT
62	Serbia	Yes MLI		PPT
63	Seychelles	No	Yes MLI	PPT
64	Singapore	Yes MLI		PPT
65	Slovenia	Yes MLI		PPT
66	South Africa	No	Yes MLI	PPT
67	Spain	No	Yes MLI	PPT
68	Sri Lanka	No	No	PPT
69	Sudan*	No	No	PPT
70	Switzerland	No	No	PPT
71	Syrian Arab Republic*	No	No	PPT

72	Türkiye	No	Yes MLI	PPT
73	Tunisia	No	Yes MLI	PPT
74	Ukraine	No	No	PPT
75	United Kingdom	Yes MLI		PPT
76	Venezuela*	No	No	PPT
77	Viet Nam	No	Yes MLI	PPT
78	Yemen*	No	No	PPT



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