Jordan

A. Progress in the implementation of the minimum standard

Jordan has 39 tax agreements in force as reported in its response to the Peer Review questionnaire. Nineteen of those agreements comply with the minimum standard.

Jordan signed the MLI in 2019 and deposited its instrument of ratification on 29 September 2020, listing its non-compliant agreements. The MLI entered into force for Jordan on 1 January 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Jordan is implementing the minimum standard through the inclusion of the preamble statement and the PPT.93

B. Conclusion

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

Summary of the jurisdiction response - Jordan

| | 1.Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|----|--------------------|---------------------------------|--|------------------------------------|
| 1 | Algeria* | No | No | |
| 2 | Azerbaijan* | No | No | |
| 3 | Bahrain | No | Yes MLI | PPT |
| 4 | Bosnia-Herzegovina | Yes MLI | | PPT |
| 5 | Bulgaria | No | Yes MLI | PPT |
| 6 | Canada | Yes MLI | | PPT |
| 7 | Croatia | Yes MLI | | PPT |
| 8 | Cyprus* | Yes other | | PPT |
| 9 | Czech Republic | No | No | |
| 10 | Egypt | Yes MLI | | PPT |
| 11 | France | Yes MLI | | PPT |
| 12 | India | Yes MLI | | PPT |
| 13 | Indonesia | No | No | |
| 14 | Iran* | No | No | |
| 15 | Italy | No | Yes MLI | PPT |
| 16 | Korea | Yes MLI | | PPT |
| 17 | Kuwait* | No | No | |
| 18 | Lebanon* | No | No | |
| 19 | Malaysia | Yes MLI | | PPT |
| 20 | Malta | Yes MLI | | PPT |
| 21 | Morocco | No | Yes MLI | PPT |
| 22 | Netherlands | Yes MLI | | PPT |
| 23 | Palestine* | No | No | |

⁹³ For its agreements listed under the MLI, Jordan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

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| 24 | Pakistan | Yes MLI | | PPT |
|----|----------------------|-----------|---------|-----|
| 25 | Poland | Yes MLI | | PPT |
| 26 | Qatar | Yes MLI | | PPT |
| 27 | Romania | No | Yes MLI | PPT |
| 28 | Saudi Arabia | Yes MLI | | PPT |
| 29 | Singapore | Yes other | | PPT |
| 30 | Sudan* | No | No | |
| 31 | Syria* | No | No | |
| 32 | Tajikistan* | No | No | |
| 33 | Tunisia | No | Yes MLI | PPT |
| 34 | Türkiye | No | Yes MLI | PPT |
| 35 | Ukraine | Yes MLI | | PPT |
| 36 | United Arab Emirates | Yes MLI | | PPT |
| 37 | United Kingdom | Yes MLI | | PPT |
| 38 | Uzbekistan* | No | No | |
| 39 | Yemen* | No | No | |



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