

Hungary

A. Progress in the implementation of the minimum standard

Hungary has 83 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-five of those agreements comply with the minimum standard.

Hungary signed the MLI in 2017 and deposited its instrument of ratification on 25 March 2021. The MLI entered into force for Hungary on 1 July 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Hungary has not listed its agreements with Mongolia, Montenegro and Switzerland under the MLI and indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in its agreement with Switzerland. Hungary also indicated in its response to the Peer Review questionnaire that the agreements with Mongolia and Montenegro do not give rise to material treaty-shopping concerns for Hungary and that those agreements may be amended bilaterally in the future to comply with the minimum standard. Mongolia has listed its agreement with Hungary under the MLI.

Hungary is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶⁸

B. Conclusion

Mongolia has listed its agreement with Hungary under the MLI, which amounts to requests to implement the minimum standard.

Hungary has developed a plan for the implementation of the minimum standard in its agreement with Mongolia. Hungary indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include that agreement.

Summary of the jurisdiction response – Hungary

	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	Andorra	Yes other		PPT
3	Armenia	No	Yes MLI	PPT
4	Australia	Yes MLI		PPT
5	Austria	Yes MLI		PPT
6	Azerbaijan	No	No	PPT
7	Bahrain	Yes MLI		PPT
8	Belarus	No	No	PPT
9	Belgium	Yes MLI		PPT
10	Bosnia-Herzegovina	Yes MLI		PPT
11	Brazil	No	No	PPT

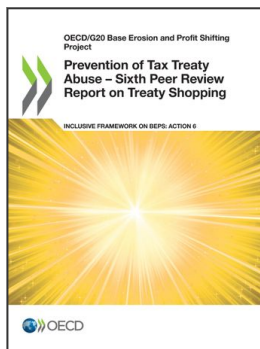
⁶⁸ For its agreements listed under the MLI, Hungary is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

12	Bulgaria	Yes MLI		PPT
13	Canada	Yes MLI		PPT
14	China (People's Republic of)	Yes MLI		PPT
15	Croatia	Yes MLI		PPT
16	Cyprus*	Yes MLI		PPT
17	Czechia	Yes MLI		PPT
18	Denmark	Yes MLI		PPT
19	Egypt	Yes MLI		PPT
20	Estonia	No	Yes MLI	PPT
21	Finland	Yes MLI		PPT
22	France	Yes MLI		PPT
23	Georgia	Yes MLI		PPT
24	Germany	No	Yes MLI	PPT
25	Greece	Yes MLI		PPT
26	Hong Kong (China)	Yes MLI		PPT
27	Iceland	Yes MLI		PPT
28	India	Yes MLI		PPT
29	Indonesia	Yes MLI		PPT
30	Ireland	Yes MLI		PPT
31	Israel	Yes MLI		PPT
32	Italy	No	Yes MLI	PPT
33	Japan	Yes MLI		PPT
34	Kazakhstan	Yes MLI		PPT
35	Korea	Yes MLI		PPT
36	Kuwait	No	No	PPT
37	Kyrgyzstan*	Yes other		PPT
38	Latvia	Yes MLI		PPT
39	Liechtenstein	Yes MLI		PPT
40	Lithuania	Yes MLI		PPT
41	Luxembourg	Yes MLI		PPT
42	Malaysia	Yes MLI		PPT
43	Malta	Yes MLI		PPT
44	Mexico	No	Yes MLI	PPT
45	Morocco	No	Yes MLI	PPT
46	Netherlands	Yes MLI		PPT
47	North Macedonia	No	Yes MLI	PPT
48	Norway	No	No	PPT
49	Oman	Yes MLI		PPT
50	Pakistan	Yes MLI		PPT
51	Philippines	No	No	PPT
52	Poland	Yes MLI		PPT
53	Portugal	Yes MLI		PPT
54	Qatar	Yes MLI		PPT
55	Romania	No	Yes MLI	PPT
56	Russian Federation	Yes MLI		PPT
57	San Marino	Yes MLI		PPT
58	Saudi Arabia	Yes MLI		PPT
59	Serbia	Yes MLI		PPT
60	Singapore	Yes MLI		PPT
61	Slovak Republic	Yes MLI		PPT
62	Slovenia	Yes MLI		PPT
63	South Africa	Yes MLI		PPT
64	Spain	Yes MLI		PPT

65	Sweden	No	Yes MLI	PPT
66	Switzerland	No	No	PPT
67	Thailand	Yes MLI		PPT
68	Tunisia	No	Yes MLI	PPT
69	Türkiye	No	Yes MLI	PPT
70	Ukraine	Yes MLI		PPT
71	United Arab Emirates	Yes MLI		PPT
72	United Kingdom	Yes MLI		PPT
73	Uruguay	Yes MLI		PPT
74	Viet Nam	No	Yes MLI	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No
2	Iran*	No
3	Iraq*	No
4	Kosovo*	No
5	Moldova*	No
6	Mongolia	Yes
7	Montenegro	Yes
8	Turkmenistan*	No
9	Uzbekistan	Yes



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