

# Pakistan

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

Pakistan has 66 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Bulgaria, complies with the minimum standard.

Pakistan signed the MLI in 2017 and deposited its instrument of ratification on 18 December 2020. The MLI will enter into force for Pakistan on 1 April 2021.

Pakistan is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>105</sup>

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

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

## Summary of the jurisdiction response - Pakistan

	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	Austria	No	N/A	Yes	N/A	
2	Azerbaijan*	No	N/A	Yes	N/A	
3	Bahrain	No	N/A	Yes	N/A	
4	Bangladesh*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bosnia-Herzegovina	No	N/A	Yes	N/A	
8	Brunei Darussalam	No	N/A	No	N/A	Pakistan will include this agreement in the CTA list on depositing the Instrument of Ratification of MLI.
9	Bulgaria	Yes	PPT alone	N/A	N/A	The agreement includes the new Preamble as well as the PPT
10	Canada	No	N/A	Yes	N/A	
11	China (People's Republic of)	No	N/A	Yes	N/A	
12	Czech Republic	No	N/A	Yes	N/A	
13	Denmark	No	N/A	Yes	N/A	
14	Egypt	No	N/A	Yes	N/A	
15	Finland	No	N/A	Yes	N/A	
16	France	No	N/A	Yes	N/A	

<sup>105</sup> For its agreements listed under the MLI, Pakistan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

17	Germany	No	N/A	Yes	N/A	
18	Hong Kong (China)	No	N/A	Yes	N/A	
19	Hungary	No	N/A	Yes	N/A	
20	Indonesia	No	N/A	Yes	N/A	
21	Iran*	No	N/A	Yes	N/A	
22	Ireland	No	N/A	Yes	N/A	
23	Italy	No	N/A	Yes	N/A	
24	Japan	No	N/A	Yes	N/A	
25	Jordan	No	N/A	Yes	N/A	
26	Kazakhstan	No	N/A	Yes	N/A	
27	Korea	No	N/A	Yes	N/A	
28	Kuwait*	No	N/A	Yes	N/A	
29	Kyrgyzstan*	No	N/A	Yes	N/A	
30	Lebanon*	No	N/A	Yes	N/A	
31	Libya*	No	N/A	Yes	N/A	
32	Malaysia	No	N/A	Yes	N/A	
33	Malta	No	N/A	Yes	N/A	
34	Mauritius	No	N/A	Yes	N/A	
35	Morocco	No	N/A	Yes	N/A	
36	Nepal*	No	N/A	Yes	N/A	
37	Netherlands	No	N/A	Yes	N/A	
38	Nigeria	No	N/A	Yes	N/A	
39	Norway	No	N/A	Yes	N/A	
40	Oman	No	N/A	Yes	N/A	
41	Philippines*	No	N/A	Yes	N/A	
42	Poland	No	N/A	Yes	N/A	
43	Portugal	No	N/A	Yes	N/A	
44	Qatar	No	N/A	Yes	N/A	
45	Romania	No	N/A	Yes	N/A	
46	Saudi Arabia	No	N/A	Yes	N/A	
47	Serbia	No	N/A	Yes	N/A	
48	Singapore	No	N/A	Yes	N/A	
49	South Africa	No	N/A	Yes	N/A	
50	Spain	No	N/A	Yes	N/A	
51	Sri Lanka	No	N/A	Yes	N/A	
52	Sweden	No	N/A	Yes	N/A	
53	Switzerland	No	N/A	Yes	N/A	
54	Syrian Arab Republic*	No	N/A	Yes	N/A	
55	Tajikistan*	No	N/A	Yes	N/A	
56	Thailand	No	N/A	Yes	N/A	
57	Tunisia	No	N/A	Yes	N/A	
58	Turkey	No	N/A	Yes	N/A	
59	Turkmenistan*	No	N/A	Yes	N/A	
60	Ukraine	No	N/A	Yes	N/A	
61	United Arab Emirates	No	N/A	Yes	N/A	
62	United Kingdom	No	N/A	Yes	N/A	
63	United States	No	N/A	Yes	N/A	
64	Uzbekistan*	No	N/A	Yes	N/A	
65	Viet Nam	No	N/A	Yes	N/A	
66	Yemen*	No	N/A	Yes	N/A	



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