

Panama

A. Progress in the implementation of the minimum standard

Panama has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Panama signed the MLI in 2018 and deposited its instrument of ratification on 5 November 2020. The MLI will enter into force for Panama on 1 March 2021.

Panama is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁶

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 Panama.

Summary of the jurisdiction response - Panama

	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	Barbados	No	N/A	Yes	N/A	
2	Czech Republic	No	N/A	Yes	N/A	
3	France	No	N/A	Yes	N/A	
4	Ireland	No	N/A	Yes	N/A	
5	Israel	No	N/A	Yes	N/A	
6	Italy	No	N/A	Yes	N/A	
7	Korea	No	N/A	Yes	N/A	
8	Luxembourg	No	N/A	Yes	N/A	
9	Mexico	No	N/A	Yes	N/A	
10	Netherlands	No	N/A	Yes	N/A	
11	Portugal	No	N/A	Yes	N/A	
12	Qatar	No	N/A	Yes	N/A	
13	Singapore	No	N/A	Yes	N/A	
14	Spain	No	N/A	Yes	N/A	
15	United Arab Emirates	No	N/A	Yes	N/A	
16	United Kingdom	No	N/A	Yes	N/A	
17	Viet Nam	No	N/A	Yes	N/A	

¹⁰⁶ For its agreements listed under the MLI, Panama is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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