

Bosnia-Herzegovina

A. Progress in the implementation of the minimum standard

Bosnia-Herzegovina has 38 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-two of those agreements comply with the minimum standard.

Bosnia-Herzegovina signed the MLI in 2019 and deposited its instrument of ratification on 16 September 2020, listing its non-compliant agreements concluded with other members of the Inclusive Framework. The MLI entered into force for Bosnia-Herzegovina 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.

Bosnia-Herzegovina is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²¹

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Bosnia-Herzegovina.

Summary of the jurisdiction response – Bosnia-Herzegovina

	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	Austria	No	No	PPT
4	Azerbaijan	No	No	PPT
5	Belgium	Yes MLI		PPT
6	China (People's Republic of)	Yes MLI		PPT
7	Croatia	Yes MLI		PPT
8	Cyprus*	Yes MLI		PPT
9	Czechia	No	No	PPT
10	Finland	Yes MLI		PPT
11	France	Yes MLI		PPT
12	Germany	No	No	PPT
13	Greece	Yes MLI		PPT
14	Hungary	Yes MLI		PPT
15	Ireland	Yes MLI		PPT
16	Italy	No	Yes MLI	PPT
17	Jordan	Yes MLI		PPT
18	Kuwait	No	Yes MLI	PPT
19	Malaysia	Yes MLI		PPT
20	Moldova*	No	No	PPT
21	Montenegro	No	No	PPT
22	Netherlands	Yes MLI		PPT
23	North Macedonia	No	Yes MLI	PPT

²¹ For its agreements listed under the MLI, Bosnia-Herzegovina is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	Norway	No	No	PPT
25	Pakistan	Yes MLI		PPT
26	Poland	Yes MLI		PPT
27	Qatar	Yes MLI		PPT
28	Romania	No	Yes MLI	PPT
29	Serbia	Yes MLI		PPT
30	Slovak Republic	Yes MLI		PPT
31	Slovenia	Yes MLI		PPT
32	Spain	Yes MLI		PPT
33	Sri Lanka	No	No	PPT
34	Sweden	No	No	PPT
35	Türkiye	No	Yes MLI	PPT
36	United Arab Emirates	Yes MLI		PPT
37	United Kingdom	Yes MLI		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Iran*	No



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