

Ireland

A. Progress in the implementation of the minimum standard

Ireland has 73 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Ireland signed the MLI in 2017, listing 70 tax agreements.⁷⁴ The MLI entered into force for Ireland on 1 May 2019.

Ireland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁵

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. Several agreements are expected to become compliant with the minimum standard by the end of 2019.

Ireland also signed bilateral complying instruments with respect to two of its agreements, the agreements with the Netherlands and Switzerland.

Ireland indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Germany.

B. Implementation issues

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

Summary of the jurisdiction response – Ireland

	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	Albania*	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	
5	Bahrain	No	N/A	Yes	N/A	
6	Belarus*	No	N/A	Yes	N/A	
7	Belgium	No	N/A	Yes	N/A	
8	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
9	Botswana	No	N/A	Yes	N/A	
10	Bulgaria	No	N/A	Yes	N/A	
11	Canada	No	N/A	Yes	N/A	
12	Chile	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	No	N/A	Yes	N/A	

16	Czech Republic	No	N/A	Yes	N/A	
17	Denmark	No	N/A	Yes	N/A	
18	Egypt	No	N/A	Yes	N/A	
19	Estonia	No	N/A	Yes	N/A	
20	Ethiopia*	No	N/A	Yes	N/A	
21	Finland	No	N/A	Yes	N/A	
22	France	No	N/A	Yes	N/A	
23	Georgia	No	N/A	Yes	N/A	
24	Germany	No	N/A	No	N/A	Protocol implementing the minimum standard is awaiting signature.
25	Greece	No	N/A	Yes	N/A	
26	Hong Kong (China)	No	N/A	Yes	N/A	
27	Hungary	No	N/A	Yes	N/A	
28	Iceland	No	N/A	Yes	N/A	
29	India	No	N/A	Yes	N/A	
30	Israel	No	N/A	Yes	N/A	
31	Italy	No	N/A	Yes	N/A	
32	Japan	No	N/A	Yes	N/A	
33	Kazakhstan	No	N/A	Yes	N/A	Partial compliance with minimum standard. PPT included; preamble missing.
34	Korea	No	N/A	Yes	N/A	
35	Kuwait*	No	N/A	Yes	N/A	
36	Latvia	No	N/A	Yes	N/A	
37	Lithuania	No	N/A	Yes	N/A	
38	Luxembourg	No	N/A	Yes	N/A	
39	North Macedonia	No	N/A	Yes	N/A	
40	Malaysia	No	N/A	Yes	N/A	
41	Malta	No	N/A	Yes	N/A	
42	Mexico	No	N/A	Yes	N/A	
43	Moldova*	No	N/A	Yes	N/A	
44	Montenegro*	No	N/A	Yes	N/A	
45	Morocco	No	N/A	Yes	N/A	
46	Netherlands	No	N/A	Yes	PPT alone	It is anticipated that new treaty incorporating the minimum standard will be signed in June 2019.
47	New Zealand	No	N/A	Yes	N/A	
48	Norway	No	N/A	Yes	N/A	
49	Pakistan	No	N/A	Yes	N/A	
50	Panama	No	N/A	Yes	N/A	
51	Poland	No	N/A	Yes	N/A	

52	Portugal	No	N/A	Yes	N/A	
53	Qatar	No	N/A	Yes	N/A	
54	Romania	No	N/A	Yes	N/A	
55	Russia	No	N/A	Yes	N/A	
56	Saudi Arabia	No	N/A	Yes	N/A	
57	Serbia	No	N/A	Yes	N/A	
58	Singapore	No	N/A	Yes	N/A	
59	Slovak Republic	No	N/A	Yes	N/A	
60	Slovenia	No	N/A	Yes	N/A	
61	South Africa	No	N/A	Yes	N/A	
62	Spain	No	N/A	Yes	N/A	
63	Sweden	No	N/A	Yes	N/A	
64	Switzerland	No	N/A	Yes	PPT alone	It is anticipated that Protocol incorporating the minimum standard will be signed in June 2019.
65	Thailand	No	N/A	Yes	N/A	
66	Turkey	No	N/A	Yes	N/A	
67	Ukraine	No	N/A	Yes	N/A	
68	United Arab Emirates	No	N/A	Yes	N/A	
69	United Kingdom	No	N/A	Yes	N/A	
70	United States	No	N/A	Yes	N/A	
71	Uzbekistan*	No	N/A	Yes	N/A	
72	Viet Nam	No	N/A	Yes	N/A	
73	Zambia	No	N/A	Yes	N/A	



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