

Spain

A. Progress in the implementation of the minimum standard

Spain has 93 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-four of those agreements comply with the minimum standard.

Spain signed the MLI in 2017 and deposited its instrument of ratification on 28 September 2021. The MLI entered into force for Spain on 1 January 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Spain reserved the right to delay the entry into effect of the provisions of the MLI until Spain has completed its internal procedures for this purpose with respect to each of its listed agreements.¹³³ Spain notified that it completed its internal procedures for the entry into effect of the MLI with respect to its agreements with Albania, Andorra, Australia, Austria, Barbados, Belgium, Bosnia-Herzegovina, Canada, Chile, Costa Rica, Croatia, Cyprus*, Czechia, Egypt, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, India, Indonesia, Ireland, Israel, Kazakhstan, Korea, Latvia, Lithuania, Luxembourg, Malaysia, Malta, New Zealand, Oman, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russian Federation, Saudi Arabia, Serbia, Singapore, the Slovak Republic, Slovenia, the United Arab Emirates, the United Kingdom and Uruguay on 1 June 2022, with respect to its agreements with Hong Kong (China), Senegal and Thailand on 30 November 2022, with respect to its agreements with Bulgaria and South Africa on 1 June 2023 and with respect to its agreements with Mexico, Tunisia and Viet Nam on 10 November 2023.

Spain has signed a bilateral complying instrument with respect to its agreement with Ukraine.

Spain has not listed its agreements with Netherlands, Norway, and Sweden under the MLI, but 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 those agreements.

Spain is implementing the minimum standard through the inclusion of the preamble statement and the PPT, combined with the LOB for its agreements with Japan and Mexico.¹³⁴

B. Conclusion

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

Summary of the jurisdiction response – Spain

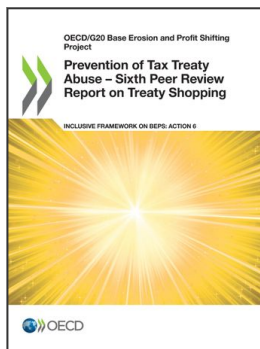
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Algeria*	No	No	

¹³³ The reservation was made under Article 35(7)(a) of the MLI.

¹³⁴ For its agreements listed under the MLI, Spain is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Spain has made a reservation pursuant to Article 6(4) not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering three agreements). Spain has also made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements that already contain a PPT (covering three agreements).

3	Andorra	Yes MLI		PPT
4	Argentina	No	Yes MLI	PPT
5	Armenia	No	Yes MLI	PPT
6	Australia	Yes MLI		PPT
7	Austria	Yes MLI		PPT
8	Azerbaijan	No	No	
9	Barbados	Yes MLI		PPT
10	Belarus	No	No	
11	Belgium	Yes MLI		PPT
12	Bolivia*	No	No	
13	Bosnia-Herzegovina	Yes MLI		PPT
14	Brazil	No	No	
15	Bulgaria	No	Yes MLI	PPT
16	Cabo Verde	No	No	
17	Canada	Yes MLI		PPT
18	Chile	Yes MLI		PPT
19	China (People's Republic of)	Yes other		PPT
20	Colombia	No	Yes MLI	PPT
21	Costa Rica	Yes MLI		PPT
22	Croatia	Yes MLI		PPT
23	Cuba*	No	No	
24	Cyprus*	Yes MLI		PPT
25	Czechia	Yes MLI		PPT
26	Dominican Republic	No	No	
27	Ecuador*	No	No	
28	Egypt	Yes MLI		PPT
29	El Salvador*	No	No	
30	Estonia	Yes MLI		PPT
31	Finland	Yes MLI		PPT
32	France	Yes MLI		PPT
33	Georgia	Yes MLI		PPT
34	Germany	No	Yes MLI	PPT
35	Greece	Yes MLI		PPT
36	Hong Kong (China)	Yes MLI		PPT
37	Hungary	Yes MLI		PPT
38	Iceland	Yes MLI		PPT
39	India	Yes MLI		PPT
40	Indonesia	Yes MLI		PPT
41	Iran*	No	No	
42	Ireland	Yes MLI		PPT
43	Israel	Yes MLI		PPT
44	Italy	No	Yes MLI	PPT
45	Jamaica	No	Yes MLI	PPT
46	Japan	Yes other		PPT+LOB
47	Kazakhstan	Yes MLI		PPT
48	Korea	Yes MLI		PPT
49	Kuwait	No	Yes MLI	PPT
50	Latvia	Yes MLI		PPT
51	Lithuania	Yes MLI		PPT
52	Luxembourg	Yes MLI		PPT
53	Malaysia	Yes MLI		PPT
54	Malta	Yes MLI		PPT
55	Mexico	Yes other		PPT+LOB

56	Moldova*	No	No	
57	Morocco	No	Yes MLI	PPT
58	Netherlands	No	No	
59	New Zealand	Yes MLI		PPT
60	Nigeria	No	Yes MLI	PPT
61	North Macedonia	No	Yes MLI	PPT
62	Norway	No	No	
63	Oman	Yes MLI		PPT
64	Pakistan	Yes MLI		PPT
65	Panama	Yes MLI		PPT
66	Philippines	No	No	
67	Poland	Yes MLI		PPT
68	Portugal	Yes MLI		PPT
69	Qatar	Yes MLI		PPT
70	Romania	Yes other		PPT
71	Russian Federation	No	Yes MLI	PPT
72	Saudi Arabia	Yes MLI		PPT
73	Senegal	Yes MLI		PPT
74	Serbia	Yes MLI		PPT
75	Singapore	Yes MLI		PPT
76	Slovak Republic	Yes MLI		PPT
77	Slovenia	Yes MLI		PPT
78	South Africa	No	Yes MLI	PPT
79	Sweden	No	No	
80	Switzerland	No	No	
81	Tajikistan*	No	No	
82	Thailand	Yes MLI		PPT
83	Trinidad and Tobago	No	No	
84	Tunisia	No	Yes MLI	PPT
85	Türkiye	No	Yes MLI	PPT
86	Ukraine	No	Yes other	PPT
87	United Arab Emirates	Yes MLI		PPT
88	United Kingdom	Yes MLI		PPT
89	United States	No	No	
90	Uruguay	Yes MLI		PPT
91	Uzbekistan	No	No	
92	Venezuela*	No	No	
93	Viet Nam	No	Yes MLI	



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Spain", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/4a59d8c9-en>

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