

United Kingdom

A. Progress in the implementation of the minimum standard

The United Kingdom has 129 tax agreements in force, as reported in its response to the Peer Review questionnaire. Sixteen of those agreements, the agreements with Australia, Austria, Belarus*, Cyprus*, France, Guernsey, Isle of Man, Japan, Jersey, Lithuania, New Zealand, Poland, Serbia, Slovak Republic, Slovenia, and Uzbekistan*, comply with the minimum standard.

The United Kingdom signed the MLI in 2017 and deposited its instrument of ratification on 29 June 2018, listing 120 tax agreements. The MLI entered into force for the United Kingdom on 1 October 2018.¹⁶⁶

The United Kingdom is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶⁷

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019. The United Kingdom's agreements with the Falkland Islands*, Guernsey, Isle of Man, Jersey and Montserrat are not listed under the MLI as they are arrangements with Crown Dependencies and overseas territories. Bilateral negotiations are being used to update these agreements.

The United Kingdom signed a bilateral complying instrument with respect to its agreements with Israel, Switzerland and Ukraine.¹⁶⁸

The United Kingdom 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 the United Kingdom.

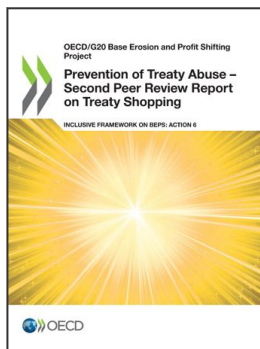
Summary of the jurisdiction response – United Kingdom

	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	Algeria*	No	N/A	Yes	N/A	
3	Antigua and Barbuda	No	N/A	Yes	N/A	
4	Argentina	No	N/A	Yes	N/A	
5	Armenia	No	N/A	Yes	N/A	
6	Australia	Yes	PPT alone	N/A	N/A	
7	Austria	Yes	PPT alone	N/A	N/A	
8	Azerbaijan*	No	N/A	Yes	N/A	
9	Bahrain	No	N/A	Yes	N/A	
10	Bangladesh*	No	N/A	Yes	N/A	
11	Barbados	No	N/A	Yes	N/A	

12	Belarus*	Yes	PPT alone	N/A	N/A	
13	Belgium	No	N/A	Yes	N/A	
14	Belize	No	N/A	Yes	N/A	
15	Bolivia*	No	N/A	Yes	N/A	
16	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
17	Botswana	No	N/A	Yes	N/A	
18	Brunei Darussalam	No	N/A	Yes	N/A	
19	Bulgaria	No	N/A	Yes	N/A	
20	Canada	No	N/A	Yes	N/A	
21	Chile	No	N/A	Yes	N/A	
22	China (People's Republic of)	No	N/A	Yes	N/A	
23	Chinese Taipei*	No	N/A	No	N/A	
24	Cote d'Ivoire	No	N/A	Yes	N/A	
25	Croatia	No	N/A	Yes	N/A	
26	Cyprus*	Yes	PPT alone	N/A	N/A	
27	Czech Republic	No	N/A	Yes	N/A	
28	Denmark	No	N/A	Yes	N/A	
29	Egypt	No	N/A	Yes	N/A	
30	Estonia	No	N/A	Yes	N/A	
31	Ethiopia*	No	N/A	Yes	N/A	
32	Falkland Islands*	No	N/A	No	N/A	
33	Faroe Islands	No	N/A	Yes	N/A	
34	Fiji*	No	N/A	Yes	N/A	
35	Finland	No	N/A	Yes	N/A	MLI has effect from 1/1/2020
36	France	Yes	PPT alone	N/A	N/A	
37	Gambia*	No	N/A	Yes	N/A	
38	Georgia	No	N/A	Yes	N/A	MLI has effect from 1/1/2020
39	Germany	No	N/A	No	N/A	
40	Ghana*	No	N/A	Yes	N/A	
41	Greece	No	N/A	Yes	N/A	
42	Grenada*	No	N/A	Yes	N/A	
43	Guernsey	Yes	PPT alone	N/A	N/A	
44	Guyana*	No	N/A	Yes	N/A	
45	Hong Kong (China)	No	N/A	Yes	N/A	
46	Hungary	No	N/A	Yes	N/A	
47	Iceland	No	N/A	Yes	N/A	
48	India	No	N/A	Yes	N/A	
49	Indonesia	No	N/A	Yes	N/A	
50	Ireland	No	N/A	Yes	N/A	MLI has effect from 1/1/2020
51	Isle of Man	Yes	PPT alone	N/A	N/A	
52	Israel	No	N/A	Yes	PPT alone	Amending protocol signed
53	Italy	No	N/A	Yes	N/A	
54	Jamaica	No	N/A	Yes	N/A	
55	Japan	Yes	PPT and LOB	N/A	N/A	
56	Jersey	Yes	PPT alone	N/A	N/A	
57	Jordan*	No	N/A	Yes	N/A	

58	Kazakhstan	No	N/A	Yes	N/A	
59	Kenya	No	N/A	Yes	N/A	
60	Kiribati*	No	N/A	Yes	N/A	
61	Korea	No	N/A	Yes	N/A	
62	Kosovo*	No	N/A	Yes	N/A	
63	Kuwait*	No	N/A	Yes	N/A	
64	Latvia	No	N/A	Yes	N/A	
65	Lesotho* ¹⁶⁹	No	N/A	Yes	N/A	
66	Libya*	No	N/A	Yes	N/A	
67	Liechtenstein	No	N/A	Yes	N/A	
68	Lithuania	Yes	PPT alone	N/A	N/A	
69	Luxembourg	No	N/A	Yes	N/A	MLI has effect from 1/1/2020
70	North Macedonia	No	N/A	Yes	N/A	
71	Malawi*	No	N/A	Yes	N/A	
72	Malaysia	No	N/A	Yes	N/A	
73	Malta	No	N/A	Yes	N/A	MLI has effect from 1/1/2020
74	Mauritius	No	N/A	Yes	N/A	
75	Mexico	No	N/A	Yes	N/A	
76	Moldova*	No	N/A	Yes	N/A	
77	Mongolia	No	N/A	Yes	N/A	
78	Montenegro*	No	N/A	Yes	N/A	
79	Montserrat	No	N/A	No	N/A	
80	Morocco	No	N/A	Yes	N/A	
81	Myanmar*	No	N/A	Yes	N/A	
82	Namibia*	No	N/A	Yes	N/A	
83	Netherlands	No	N/A	Yes	N/A	MLI has effect from 1/1/2020
84	New Zealand	Yes	PPT alone	N/A	N/A	
85	Nigeria	No	N/A	Yes	N/A	
86	Norway	No	N/A	Yes	N/A	
87	Oman	No	N/A	Yes	N/A	
88	Pakistan	No	N/A	Yes	N/A	
89	Panama	No	N/A	Yes	N/A	
90	Papua New Guinea	No	N/A	Yes	N/A	
91	Philippines*	No	N/A	Yes	N/A	
92	Poland	Yes	PPT alone	N/A	N/A	
93	Portugal	No	N/A	Yes	N/A	
94	Qatar	No	N/A	Yes	N/A	
95	Romania	No	N/A	Yes	N/A	
96	Russia	No	N/A	Yes	N/A	
97	Saint Kitts and Nevis	No	N/A	Yes	N/A	
98	Saudi Arabia	No	N/A	Yes	N/A	
99	Senegal	No	N/A	Yes	N/A	
100	Serbia	Yes	PPT alone	N/A	N/A	
101	Sierra Leone	No	N/A	Yes	N/A	
102	Singapore	No	N/A	Yes	N/A	MLI has effect from 1/1/2020
103	Slovak Republic	Yes	PPT alone	N/A	N/A	
104	Slovenia	Yes	PPT alone	N/A	N/A	
105	Solomon	No	N/A	Yes	N/A	

	Islands*					
106	South Africa	No	N/A	Yes	N/A	
107	Spain	No	N/A	Yes	N/A	
108	Sri Lanka	No	N/A	Yes	N/A	
109	Sudan*	No	N/A	Yes	N/A	
110	Eswatini*	No	N/A	Yes	N/A	
111	Sweden	No	N/A	Yes	N/A	MLI to enter into effect when Sweden have completed their internal procedures
112	Switzerland	No	N/A	Yes	PPT alone	Amending protocol awaiting ratification in Switzerland
113	Tajikistan*	No	N/A	Yes	N/A	
114	Thailand	No	N/A	Yes	N/A	
115	Trinidad and Tobago	No	N/A	Yes	N/A	
116	Tunisia	No	N/A	Yes	N/A	
117	Turkey	No	N/A	Yes	N/A	
118	Turkmenistan*	No	N/A	Yes	N/A	
119	Tuvalu*	No	N/A	Yes	N/A	
120	Uganda*	No	N/A	Yes	N/A	
121	Ukraine	No	N/A	Yes	PPT alone	Amending protocol awaiting ratification in Ukraine
122	United Arab Emirates	No	N/A	Yes	N/A	
123	United States	No	N/A	Yes	N/A	
124	Uruguay	No	N/A	Yes	N/A	
125	Uzbekistan*	Yes	PPT alone	N/A	N/A	
126	Venezuela*	No	N/A	Yes	N/A	
127	Viet Nam	No	N/A	Yes	N/A	
128	Zambia	No	N/A	Yes	N/A	
129	Zimbabwe*	No	N/A	Yes	N/A	



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