

Bosnia-Herzegovina

A. Progress in the implementation of the minimum standard

Bosnia-Herzegovina has 37 tax agreements in force as reported in its response to the Peer Review questionnaire.

Bosnia-Herzegovina signed the MLI in 2019 and deposited its instrument of ratification on 16 September 2020. The MLI will enter into force for Bosnia-Herzegovina on 1 January 2021.

Bosnia-Herzegovina is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²⁴

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

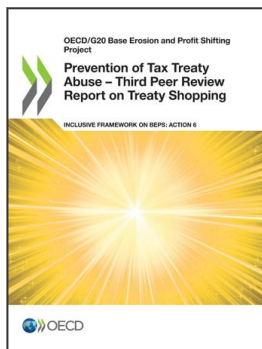
No jurisdiction has raised any concerns about their agreements with Bosnia-Herzegovina.

Summary of the jurisdiction response – Bosnia-Herzegovina

	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	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Belgium	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Croatia	No	N/A	Yes	N/A	
8	Cyprus*	No	N/A	Yes	N/A	
9	Czech Republic	No	N/A	Yes	N/A	
10	Finland	No	N/A	Yes	N/A	
11	France	No	N/A	Yes	N/A	
12	Germany	No	N/A	Yes	N/A	
13	Greece	No	N/A	Yes	N/A	
14	Hungary	No	N/A	Yes	N/A	
15	Ireland	No	N/A	Yes	N/A	
16	Italy	No	N/A	Yes	N/A	
17	Jordan	No	N/A	Yes	N/A	
18	Kuwait*	No	N/A	Yes	N/A	
19	Malaysia	No	N/A	Yes	N/A	
20	Moldova*	No	N/A	Yes	N/A	

²⁴ 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).

21	Montenegro	No	N/A	Yes	N/A	
22	Netherlands	No	N/A	Yes	N/A	
23	North Macedonia	No	N/A	Yes	N/A	
24	Norway	No	N/A	Yes	N/A	
25	Pakistan	No	N/A	Yes	N/A	
26	Poland	No	N/A	Yes	N/A	
27	Qatar	No	N/A	Yes	N/A	
28	Romania	No	N/A	Yes	N/A	
29	Serbia	No	N/A	Yes	N/A	
30	Slovak Republic	No	N/A	Yes	N/A	
31	Slovenia	No	N/A	Yes	N/A	
32	Spain	No	N/A	Yes	N/A	
33	Sri Lanka	No	N/A	Yes	N/A	
34	Sweden	No	N/A	Yes	N/A	
35	Turkey	No	N/A	Yes	N/A	
36	United Arab Emirates	No	N/A	Yes	N/A	
37	United Kingdom	No	N/A	Yes	N/A	



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), "Bosnia-Herzegovina", in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/4d3c2e1d-en>

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