

# Spain

## A. Progress in the implementation of the minimum standard

Spain has 94 tax agreements in force as reported in its response to the Peer Review questionnaire. 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 enters 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.<sup>160</sup> Spain has not yet notified that it completed its internal procedures for the entry into effect of the MLI with respect to any of its agreements.

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 these three 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.<sup>161</sup>

## B. Conclusion

Acknowledging that the MLI enters into force for Spain on 1 January 2022, no recommendation is made that Spain completes the steps to have the MLI take effect with respect to its agreements listed under the MLI in 2021.<sup>162</sup> Spain is expected to swiftly start the process to complete such steps in 2022, as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

## 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	No	Yes MLI	PPT
2	Algeria*	No	No	
3	Andorra	No	Yes MLI	PPT

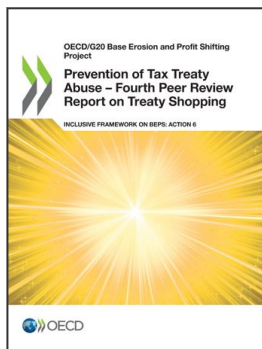
<sup>160</sup> The reservation was made under Article 35(7)(a) of the MLI.

<sup>161</sup> 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).

<sup>162</sup> By notifying the Depository that it has completed its internal procedures for the entry into effect of the MLI with respect to its agreements (under Article 35(7)(b) MLI).

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

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



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