

Slovak Republic

A. Progress in the implementation of the minimum standard

The Slovak Republic has 70 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-three of those agreements, the agreements with Australia, Austria, Belgium, Canada, Denmark, Finland, France, Georgia, Iceland, India, Ireland, Israel, Japan, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Serbia, Singapore, Slovenia, Ukraine and the United Kingdom, comply with the minimum standard.

The Slovak Republic signed the MLI in 2017 and deposited its instrument of ratification on 20 September 2018. The MLI entered into force for the Slovak Republic on 1 January 2019. The Slovak Republic has not listed its agreements with Armenia, Mongolia and the United Arab Emirates but indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to those agreements. Armenia and the United Arab Emirates have listed their agreements with the Slovak Republic under the MLI.

The Slovak Republic is implementing the minimum standard through the inclusion of the preamble statement and the PPT, combined with the LOB.¹³³

The agreements modified by the MLI 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 the Slovak Republic.

Summary of the jurisdiction response – Slovak Republic

	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	Armenia	No	N/A	No	N/A	
2	Australia	Yes	PPT alone	N/A	N/A	
3	Austria	Yes	PPT alone	N/A	N/A	
4	Belarus*	No	N/A	Yes	N/A	
5	Belgium	Yes	PPT alone	N/A	N/A	
6	Bosnia-Herzegovina	No	N/A	Yes	N/A	
7	Brazil	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	Yes	PPT alone	N/A	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Chinese Taipei*	No	N/A	No	N/A	

¹³³ For its agreements listed under the MLI, the Slovak Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Slovak Republic also opted for the simplified LOB under Article 7(6) of the MLI.

12	Croatia	No	N/A	Yes	N/A	
13	Cyprus*	No	N/A	Yes	N/A	
14	Czech Republic	No	N/A	Yes	N/A	
15	Denmark	Yes	PPT and LOB	N/A	N/A	
16	Estonia	No	N/A	Yes	N/A	
17	Ethiopia*	No	N/A	No	N/A	
18	Finland	Yes	PPT alone	N/A	N/A	
19	France	Yes	PPT alone	N/A	N/A	
20	Georgia	Yes	PPT alone	N/A	N/A	
21	Germany	No	N/A	Yes	N/A	
22	Greece	No	N/A	Yes	N/A	
23	Hungary	No	N/A	Yes	N/A	
24	Iceland	Yes	PPT and LOB	N/A	N/A	
25	India	Yes	PPT and LOB	N/A	N/A	
26	Indonesia	No	N/A	Yes	N/A	
27	Iran*	No	N/A	No	N/A	
28	Ireland	Yes	PPT alone	N/A	N/A	
29	Israel	Yes	PPT alone	N/A	N/A	
30	Italy	No	N/A	Yes	N/A	
31	Japan	Yes	PPT alone	N/A	N/A	
32	Kazakhstan	No	N/A	Yes	N/A	
33	Korea	No	N/A	Yes	N/A	
34	Kuwait*	No	N/A	Yes	N/A	
35	Latvia	No	N/A	Yes	N/A	
36	Libya*	No	N/A	Yes	N/A	
37	Lithuania	Yes	PPT alone	N/A	N/A	
38	Luxembourg	Yes	PPT alone	N/A	N/A	
39	Malaysia	No	N/A	Yes	N/A	
40	Malta	Yes	PPT alone	N/A	N/A	
41	Mexico	No	N/A	Yes	N/A	
42	Moldova*	No	N/A	Yes	N/A	
43	Mongolia	No	N/A	No	N/A	
44	Montenegro	No	N/A	Yes	N/A	
45	Netherlands	Yes	PPT alone	N/A	N/A	
46	Nigeria	No	N/A	Yes	N/A	
47	North Macedonia	No	N/A	Yes	N/A	
48	Norway	No	N/A	Yes	N/A	
49	Poland	Yes	PPT alone	N/A	N/A	
50	Portugal	No	N/A	Yes	N/A	
51	Romania	No	N/A	Yes	N/A	
52	Russia	No	N/A	Yes	N/A	
53	Serbia	Yes	PPT alone	N/A	N/A	
54	Singapore	Yes	PPT alone	N/A	N/A	
55	Slovenia	Yes	PPT alone	N/A	N/A	
56	South Africa	No	N/A	Yes	N/A	
57	Spain	No	N/A	Yes	N/A	
58	Sri Lanka	No	N/A	Yes	N/A	
59	Sweden	No	N/A	Yes	N/A	
60	Switzerland	No	N/A	Yes	N/A	
61	Syrian Arab Republic*	No	N/A	Yes	N/A	
62	Tunisia	No	N/A	Yes	N/A	
63	Turkey	No	N/A	Yes	N/A	
64	Turkmenistan*	No	N/A	Yes	N/A	

65	Ukraine	Yes	PPT alone	N/A	N/A	
66	United Arab Emirates	No	N/A	No	N/A	
67	United Kingdom	Yes	PPT alone	N/A	N/A	
68	United States	No	N/A	Yes	N/A	
69	Uzbekistan*	No	N/A	Yes	N/A	
70	Viet Nam	No	N/A	Yes	N/A	



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