

United Kingdom

A. Progress in the implementation of the minimum standard

The United Kingdom has 132 tax agreements in force as reported in its response to the Peer Review questionnaire. Sixty-three of those agreement comply with the minimum standard.

The United Kingdom signed the MLI in 2017 and deposited its instrument of ratification on 29 June 2018. The MLI entered into force for the United Kingdom on 1 October 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The United Kingdom 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 its agreement with Montserrat.

The United Kingdom is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶³

B. Conclusion

No jurisdiction has raised any concerns about their agreements with the United Kingdom.

Summary of the jurisdiction response – United Kingdom

	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	PPT
3	Antigua and Barbuda	No	No	PPT
4	Argentina	No	Yes MLI	PPT
5	Armenia	No	Yes MLI	PPT
6	Australia	Yes MLI		PPT
7	Austria	Yes other		PPT
8	Azerbaijan*	No	No	PPT
9	Bahrain	No	Yes MLI	PPT
10	Bangladesh*	No	No	PPT
11	Barbados	Yes MLI		PPT
12	Belarus	Yes other		PPT
13	Belgium	Yes MLI		PPT
14	Belize	No	Yes MLI	PPT
15	Bolivia*	No	No	PPT
16	Bosnia-Herzegovina	Yes MLI		PPT
17	Botswana	No	No	PPT
18	Brunei Darussalam	No	No	PPT
19	Bulgaria	No	Yes MLI	PPT

¹⁶³ For its agreements listed under the MLI, the United Kingdom is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The United Kingdom has made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements that already contain the relevant preamble language (covering three agreements).

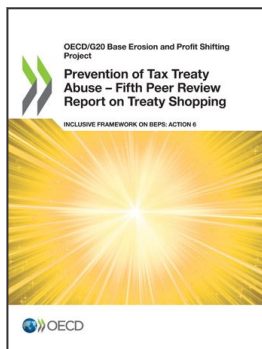
20	Canada	Yes MLI		PPT
21	Chile	Yes MLI		PPT
22	China (People's Republic of)	No	Yes MLI	PPT
23	Chinese Taipei*	Yes other		PPT
24	Colombia	Yes other		PPT
25	Côte d'Ivoire	No	Yes MLI	PPT
26	Croatia	Yes MLI		PPT
27	Cyprus*	Yes other		PPT
28	Czech Republic	Yes MLI		PPT
29	Denmark	Yes MLI		PPT
30	Egypt	Yes MLI		PPT
31	Estonia	No	Yes MLI	PPT
32	Eswatini	No	No	PPT
33	Ethiopia*	No	No	PPT
34	Faroe Islands	No	No	PPT
35	Fiji*	No	Yes MLI	PPT
36	Finland	Yes MLI		PPT
37	France	Yes MLI		PPT
38	Gambia*	No	No	PPT
39	Georgia	Yes MLI		PPT
40	Germany	Yes other		PPT
41	Ghana*	No	No	PPT
42	Gibraltar	Yes other		PPT
43	Greece	Yes MLI		PPT
44	Grenada	No	No	PPT
45	Guernsey	Yes other		PPT
46	Guyana*	No	No	PPT
47	Hong Kong (China)	No	Yes MLI	PPT
48	Hungary	Yes MLI		PPT
49	Iceland	Yes MLI		PPT
50	India	Yes MLI		PPT
51	Indonesia	Yes MLI		PPT
52	Ireland	Yes MLI		PPT
53	Isle of Man	Yes other		PPT
54	Israel	Yes other		PPT
55	Italy	No	Yes MLI	PPT
56	Jamaica	No	Yes MLI	PPT
57	Japan	Yes MLI		PPT+LOB
58	Jersey	Yes other		PPT
59	Jordan	Yes MLI		PPT
60	Kazakhstan	Yes MLI		PPT
61	Kenya	No	Yes MLI	PPT
62	Kiribati*	No	No	PPT
63	Korea	Yes MLI		PPT
64	Kosovo*	No	No	PPT
65	Kuwait*	No	Yes MLI	PPT
66	Kyrgyzstan*	No	No	PPT
67	Latvia	Yes MLI		PPT
68	Lesotho*	No	Yes MLI	PPT
69	Libya*	No	No	PPT
70	Liechtenstein	Yes MLI		PPT
71	Lithuania	Yes MLI		PPT
72	Luxembourg	Yes MLI		PPT
73	Malawi*	No	No	PPT

74	Malaysia	Yes MLI		PPT
75	Malta	Yes MLI		PPT
76	Mauritius	Yes MLI		PPT
77	Mexico	No	Yes MLI	PPT
78	Moldova*	No	No	PPT
79	Mongolia	No	No	PPT
80	Montenegro	No	No	PPT
81	Montserrat	No	No	PPT
82	Morocco	No	Yes MLI	PPT
83	Myanmar*	No	No	PPT
84	Namibia	No	Yes MLI	PPT
85	Netherlands	Yes MLI		PPT
86	New Zealand	Yes MLI		PPT
87	Nigeria	No	Yes MLI	PPT
88	North Macedonia	No	Yes MLI	PPT
89	Norway	Yes MLI		PPT
90	Oman	Yes MLI		PPT
91	Pakistan	Yes MLI		PPT
92	Panama	Yes MLI		PPT
93	Papua New Guinea	No	Yes MLI	PPT
94	Philippines*	No	No	PPT
95	Poland	Yes MLI		PPT
96	Portugal	Yes MLI		PPT
97	Qatar	Yes MLI		PPT
98	Romania	No	Yes MLI	PPT
99	Russian Federation	Yes MLI		PPT
100	Saint Kitts and Nevis	No	No	PPT
101	Saudi Arabia	Yes MLI		PPT
102	Senegal	No	Yes MLI	PPT
103	Serbia	Yes MLI		PPT
104	Sierra Leone	No	No	PPT
105	Singapore	Yes MLI		PPT
106	Slovak Republic	Yes MLI		PPT
107	Slovenia	Yes MLI		PPT
108	Solomon Islands*	No	No	PPT
109	South Africa	No	Yes MLI	PPT
110	Spain	No	Yes MLI	PPT
111	Sri Lanka	No	No	PPT
112	Sudan*	No	No	PPT
113	Sweden	Yes other		PPT
114	Switzerland	Yes other		PPT
115	Tajikistan*	No	No	PPT
116	Thailand	No	Yes MLI	PPT
117	Trinidad and Tobago	No	No	PPT
118	Tunisia	No	Yes MLI	PPT
119	Türkiye	No	Yes MLI	PPT
120	Turkmenistan*	No	No	PPT
121	Tuvalu*	No	No	PPT
122	Uganda*	No	No	PPT
123	Ukraine	Yes MLI		PPT
124	United Arab Emirates	Yes MLI		PPT
125	United States	No	No	
126	Uruguay	Yes MLI		PPT
127	Uzbekistan*	Yes other		PPT

128	Venezuela*	No	No	PPT
129	Viet Nam	No	Yes MLI	PPT
130	Zambia	No	No	PPT
131	Zimbabwe*	No	No	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Falkland Islands*	No



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