

Greece

A. Progress in the implementation of the minimum standard

Greece has 57 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-two of those agreements comply with the minimum standard.

Greece signed the MLI in 2017 and deposited its instrument of ratification on 30 March 2021, listing its non-compliant agreements. The MLI entered into force for Greece on 1 July 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Greece is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶³

B. Conclusion

No jurisdiction has raised any concerns about their agreements with Greece.

Summary of the jurisdiction response – Greece

	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	Armenia	No	Yes MLI	PPT
3	Austria	Yes MLI		PPT
4	Azerbaijan	No	No	PPT
5	Belgium	Yes MLI		PPT
6	Bosnia-Herzegovina	Yes MLI		PPT
7	Bulgaria	Yes MLI		PPT
8	Canada	Yes MLI		PPT
9	China (People's Republic of)	Yes MLI		PPT
10	Croatia	Yes MLI		PPT
11	Cyprus*	Yes MLI		PPT
12	Czechia	Yes MLI		PPT
13	Denmark	Yes MLI		PPT
14	Egypt	Yes MLI		PPT
15	Estonia	No	Yes MLI	PPT
16	Finland	Yes MLI		PPT
17	France	Yes MLI		PPT
18	Georgia	Yes MLI		PPT
19	Germany	No	Yes MLI	PPT
20	Hungary	Yes MLI		PPT
21	Iceland	Yes MLI		PPT
22	India	Yes MLI		PPT

⁶³ For its agreements listed under the MLI, Greece is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Greece has also adopted the asymmetrical application of the simplified LOB under Article 7(7)(b) of the MLI.

23	Ireland	Yes MLI		PPT
24	Israel	Yes MLI		PPT
25	Italy	No	Yes MLI	PPT
26	Korea	Yes MLI		PPT
27	Kuwait	No	Yes MLI	PPT
28	Latvia	Yes MLI		PPT
29	Lithuania	Yes MLI		PPT
30	Luxembourg	Yes MLI		PPT
31	Malta	Yes MLI		PPT
32	Mexico	No	Yes MLI	PPT
33	Moldova*	No	No	PPT
34	Morocco	No	Yes MLI	PPT
35	Netherlands	Yes MLI		PPT
36	Norway	Yes MLI		PPT
37	Poland	Yes MLI		PPT
38	Portugal	Yes MLI		PPT
39	Qatar	Yes MLI		PPT
40	Romania	No	Yes MLI	PPT
41	Russian Federation	Yes MLI		PPT
42	San Marino	Yes MLI		PPT
43	Saudi Arabia	Yes MLI		PPT
44	Serbia	Yes MLI		PPT
45	Singapore	Yes other		PPT
46	Slovak Republic	Yes MLI		PPT
47	Slovenia	Yes MLI		PPT
48	South Africa	Yes MLI		PPT
49	Spain	Yes MLI		PPT
50	Switzerland	No	No	PPT
51	Tunisia	No	Yes MLI	PPT
52	Türkiye	No	Yes MLI	PPT
53	Ukraine	Yes MLI		PPT
54	United Arab Emirates	Yes MLI		PPT
55	United Kingdom	Yes MLI		PPT
56	United States	No	No	
57	Uzbekistan	No	No	PPT



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Greece", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/5899ff31-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.