North Macedonia

A. Progress in the implementation of the minimum standard

The Republic of North Macedonia has 48 tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

The Republic of North Macedonia signed the MLI in 2020. 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.

The Republic of North Macedonia has not listed its agreement with Switzerland under the MLI but has signed a bilateral complying instrument with respect to that agreement.

The Republic of North Macedonia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.[114]

B. Conclusion

Recommendation

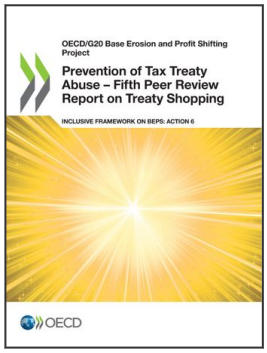
It is recommended that the Republic of North Macedonia completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

Summary of the jurisdiction response – North Macedonia

	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	Austria	No	No	PPT
3	Azerbaijan*	No	No	PPT
4	Belarus	No	No	PPT
5	Belgium	No	Yes MLI	PPT
6	Bosnia-Herzegovina	No	Yes MLI	PPT
7	Bulgaria	No	Yes MLI	PPT
8	China (People's Republic of)	No	Yes MLI	PPT
9	Chinese Taipei*	No	No	PPT
10	Croatia	No	Yes MLI	PPT
11	Czech Republic	No	No	PPT
12	Denmark	No	Yes MLI	PPT
13	Estonia	No	Yes MLI	PPT
14	Finland	No	Yes MLI	PPT

[114] For its agreements listed under the MLI, the Republic of North Macedonia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

15	France	No	Yes MLI	PPT
16	Germany	No	No	PPT
17	Hungary	No	Yes MLI	PPT
18	India	No	Yes MLI	PPT
19	Iran*	No	No	PPT
20	Ireland	No	Yes MLI	PPT
21	Israel	No	Yes MLI	PPT
22	Italy	No	No	PPT
23	Kazakhstan	No	Yes MLI	PPT
24	Kosovo*	No	No	PPT
25	Kuwait*	No	No	PPT
26	Latvia	No	Yes MLI	PPT
27	Lithuania	No	Yes MLI	PPT
28	Luxembourg	No	Yes MLI	PPT
29	Moldova*	No	No	PPT
30	Montenegro	No	No	PPT
31	Morocco	No	Yes MLI	PPT
32	Netherlands	No	Yes MLI	PPT
33	Norway	No	No	PPT
34	Poland	No	Yes MLI	PPT
35	Qatar	No	Yes MLI	PPT
36	Romania	No	Yes MLI	PPT
37	Russian Federation	No	No	PPT
38	Saudi Arabia	No	Yes MLI	PPT
39	Serbia	No	Yes MLI	PPT
40	Slovak Republic	No	Yes MLI	PPT
41	Slovenia	No	Yes MLI	PPT
42	Spain	No	Yes MLI	PPT
43	Sweden	No	Yes MLI	PPT
44	Switzerland	No	Yes other	PPT
45	Türkiye	No	Yes MLI	PPT
46	Ukraine	No	Yes MLI	PPT
47	United Arab Emirates	No	Yes MLI	PPT
48	United Kingdom	No	Yes MLI	PPT



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