

France

A. Progress in the implementation of the minimum standard

France has 119 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-one of those agreements comply with the minimum standard.

France signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018. The MLI entered into force for France on 1 January 2019. On 22 September 2020, France made an additional notification to expand its list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

France is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶⁵

B. Conclusion

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

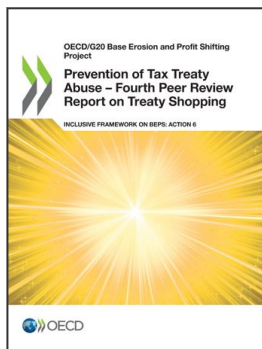
Summary of the jurisdiction response – France

	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	Andorra	No	Yes MLI	PPT
4	Argentina	No	Yes MLI	PPT
5	Armenia	No	Yes MLI	PPT
6	Australia	Yes MLI		PPT
7	Austria	Yes MLI		PPT
8	Azerbaijan*	No	No	PPT
9	Bahrain	No	Yes MLI	PPT
10	Bangladesh*	No	No	PPT
11	Belarus	No	No	PPT
12	Belgium	Yes MLI		PPT
13	Benin	No	No	PPT
14	Bolivia*	No	No	PPT
15	Bosnia-Herzegovina	Yes MLI		PPT
16	Botswana	No	No	PPT
17	Brazil	No	No	PPT
18	Bulgaria	No	Yes MLI	PPT
19	Burkina Faso	No	Yes MLI	PPT
20	Cameroon	No	Yes MLI	PPT
21	Canada	Yes MLI		PPT
22	Central African Republic*	No	No	PPT
23	Chile	No	Yes MLI	PPT

⁶⁵ For its agreements listed under the MLI, France is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	China (People's Republic)	No	Yes MLI	PPT
25	Côte d'Ivoire	No	Yes MLI	PPT
26	Croatia	No	Yes MLI	PPT
27	Cyprus*	Yes MLI		PPT
28	Czech Republic	Yes MLI		PPT
29	Ecuador*	No	No	PPT
30	Egypt	Yes MLI		PPT
31	Estonia	No	Yes MLI	PPT
32	Ethiopia*	No	No	PPT
33	Finland	Yes MLI		PPT
34	Gabon	No	Yes MLI	PPT
35	Georgia	Yes MLI		PPT
36	Germany	No	Yes MLI	PPT
37	Ghana*	No	No	PPT
38	Greece	No	Yes MLI	PPT
39	Guinea*	No	No	PPT
40	Hong Kong (China)	No	Yes MLI	PPT
41	Hungary	No	Yes MLI	PPT
42	Iceland	Yes MLI		PPT
43	India	Yes MLI		PPT
44	Indonesia	Yes MLI		PPT
45	Iran*	No	No	PPT
46	Ireland	Yes MLI		PPT
47	Israel	Yes MLI		PPT
48	Italy	No	Yes MLI	PPT
49	Jamaica	No	Yes MLI	PPT
50	Japan	Yes MLI		PPT+LOB
51	Jordan	Yes MLI		PPT
52	Kazakhstan	Yes MLI		PPT
53	Kenya	No	Yes MLI	PPT
54	Korea	Yes MLI		PPT
55	Kosovo*	No	No	PPT
56	Kuwait*	No	Yes MLI	PPT
57	Kyrgyzstan*	No	No	PPT
58	Latvia	Yes MLI		PPT
59	Lebanon*	No	No	PPT
60	Libya*	No	No	PPT
61	Lithuania	Yes MLI		PPT
62	Luxembourg	Yes other		PPT
63	Madagascar*	No	No	PPT
64	Malawi*	No	No	PPT
65	Malaysia	No	Yes MLI	PPT
66	Mali*	No	No	PPT
67	Malta	Yes MLI		PPT
68	Mauritania*	No	No	PPT
69	Mauritius	Yes MLI		PPT
70	Mexico	No	Yes MLI	PPT
71	Monaco	Yes MLI		PPT
72	Mongolia	No	No	PPT
73	Montenegro	No	No	PPT
74	Morocco	No	Yes MLI	PPT
75	Namibia	No	No	PPT
76	Netherlands	Yes MLI		PPT

77	New Zealand	Yes MLI		PPT
78	Niger*	No	No	PPT
79	Nigeria	No	Yes MLI	PPT
80	North Macedonia	No	Yes MLI	PPT
81	Norway	No	No	PPT
82	Oman	Yes MLI		PPT
83	Pakistan	No	Yes MLI	PPT
84	Panama	No	Yes MLI	PPT
85	Philippines*	No	No	PPT
86	Poland	Yes MLI		PPT
87	Portugal	Yes MLI		PPT
88	Qatar	Yes MLI		PPT
89	Quebec*	No	No	PPT
90	Republic of the Congo	No	No	PPT
91	Romania	No	Yes MLI	PPT
92	Russian Federation	Yes MLI		PPT
93	Saudi Arabia	Yes MLI		PPT
94	Senegal	No	Yes MLI	PPT
95	Serbia	Yes MLI		PPT
96	Singapore	Yes MLI		PPT
97	Slovak Republic	Yes MLI		PPT
98	Slovenia	Yes MLI		PPT
99	South Africa	No	Yes MLI	PPT
100	Spain	No	Yes MLI	PPT
101	Sri Lanka	No	No	PPT
102	Sweden	No	No	PPT
103	Switzerland	No	No	PPT
104	Syrian Arab Republic*	No	No	PPT
105	Thailand	No	No	PPT
106	Togo*	No	No	PPT
107	Trinidad and Tobago	No	No	PPT
108	Tunisia	No	Yes MLI	PPT
109	Turkey	No	Yes MLI	PPT
110	Turkmenistan*	No	No	PPT
113	Ukraine	Yes MLI		PPT
111	United Arab Emirates	Yes MLI		PPT
112	United Kingdom	Yes MLI		PPT
114	United States	No	No	PPT
115	Uzbekistan*	No	No	PPT
116	Venezuela*	No	No	PPT
117	Viet Nam	No	No	PPT
118	Zambia	No	No	PPT
119	Zimbabwe*	No	No	PPT



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