

Georgia

A. Progress in the implementation of the minimum standard

Georgia has 57 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-three of those agreements, comply with the minimum standard.

Georgia signed the MLI in 2017 and deposited its instrument of ratification on 29 March 2019, listing 34 of its agreements in force at that time. The MLI entered into force for Georgia on 1 July 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Georgia has not listed its agreements with Armenia, Austria, Bahrain, Belarus, Denmark, Egypt, Germany, Kazakhstan, Malta, Qatar, Saudi Arabia, Switzerland, Ukraine and the United Arab Emirates, but 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 Malta. Armenia, Bahrain, Denmark, Egypt, Kazakhstan, Malta, Qatar, Saudi Arabia, Ukraine and the United Arab Emirates have listed their agreements with Georgia under the MLI.

Georgia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁹

In its response to the Peer Review questionnaire, Germany indicated that its agreement with Georgia did not give rise to material treaty shopping concerns for Germany.

B. Conclusion

Armenia, Bahrain, Denmark, Egypt, Kazakhstan, Malta, Qatar, Saudi Arabia, Ukraine and the United Arab Emirates have listed their agreements with Georgia under the MLI, which amount to requests to implement the minimum standard.

Georgia is preparing to give effect to its plan for the implementation of the minimum standard in its agreements with Armenia, Austria, Bahrain, Belarus, Denmark, Egypt, Germany, Kazakhstan, Qatar, Saudi Arabia, Switzerland, Ukraine and the United Arab Emirates. Georgia indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include these agreements and has provided the revised list of agreements under the MLI in preparation for deposit subsequent to ratification.

Georgia also indicated that bilateral negotiations would be pursued to implement the minimum standard in its agreements with Azerbaijan, Iran*, Kuwait, Moldova*, Turkmenistan* and Uzbekistan.

Summary of the jurisdiction response – Georgia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	Yes MLI		PPT
2	Bulgaria	Yes MLI		PPT

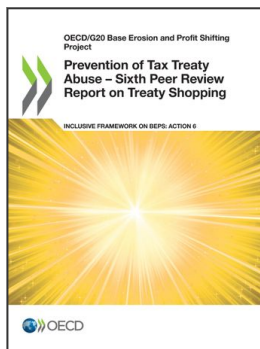
⁵⁹ For its agreements listed under the MLI, Georgia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

3	China (People's Republic of)	Yes MLI		PPT
4	Croatia	Yes MLI		PPT
5	Cyprus*	Yes MLI		PPT
6	Czechia	Yes MLI		PPT
7	Estonia	Yes MLI		PPT
8	Finland	Yes MLI		PPT
9	France	Yes MLI		PPT
10	Greece	Yes MLI		PPT
11	Hong Kong (China)	Yes other		PPT
12	Hungary	Yes MLI		PPT
13	Iceland	Yes MLI		PPT
14	India	Yes MLI		PPT
15	Ireland	Yes MLI		PPT
16	Israel	Yes MLI		PPT
17	Italy	No	Yes MLI	PPT
18	Japan	Yes other		PPT+LOB
19	Korea	Yes MLI		PPT
20	Latvia	Yes MLI		PPT
21	Liechtenstein	Yes MLI		PPT
22	Lithuania	Yes MLI		PPT
23	Luxembourg	Yes MLI		PPT
24	Malta	No	No	
25	Netherlands	Yes MLI		PPT
26	Norway	Yes MLI		PPT
27	Poland	Yes other		PPT
28	Portugal	Yes MLI		PPT
29	Romania	No	Yes MLI	
30	San Marino	Yes MLI		PPT
31	Serbia	Yes MLI		PPT
32	Singapore	Yes MLI		PPT
33	Slovak Republic	Yes MLI		PPT
34	Slovenia	Yes MLI		PPT
35	Spain	Yes MLI		PPT
36	Sweden	No	Yes MLI	PPT
37	Türkiye	No	Yes MLI	PPT
38	United Kingdom	Yes MLI		PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Armenia	Yes
2	Austria	Yes
3	Azerbaijan	Yes
4	Bahrain	Yes
5	Belarus	Yes
6	Denmark	Yes
7	Egypt	Yes
8	Germany	Yes
9	Iran*	No
10	Kazakhstan	Yes
11	Kuwait	Yes
12	Moldova*	No

13	Qatar	Yes
14	Saudi Arabia	Yes
15	Switzerland	Yes
16	Turkmenistan*	No
17	Ukraine	Yes
18	United Arab Emirates	Yes
19	Uzbekistan	Yes



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