

Ukraine

A. Progress in the implementation of the minimum standard

Ukraine has 75 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Ukraine signed the MLI on 23 July 2018, listing 75 tax agreements.¹⁶²

Ukraine is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶³

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.

Ukraine signed a bilateral complying instrument with respect to its agreements with the Netherlands, Switzerland and the United Kingdom.

B. Implementation issues

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

Summary of the jurisdiction response – Ukraine

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Algeria*	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Brazil	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cuba*	No	N/A	Yes	N/A	
13	Cyprus*	No	N/A	Yes	N/A	
14	Czech Republic	No	N/A	Yes	N/A	
15	Denmark	No	N/A	Yes	N/A	
16	Egypt	No	N/A	Yes	N/A	
17	Estonia	No	N/A	Yes	N/A	
18	Finland	No	N/A	Yes	N/A	
19	France	No	N/A	Yes	N/A	
20	Georgia	No	N/A	Yes	N/A	
21	Germany	No	N/A	Yes	N/A	
22	Greece	No	N/A	Yes	N/A	
23	Hungary	No	N/A	Yes	N/A	

24	Iceland	No	N/A	Yes	N/A	
25	India	No	N/A	Yes	N/A	
26	Indonesia	No	N/A	Yes	N/A	
27	Iran*	No	N/A	Yes	N/A	
28	Ireland	No	N/A	Yes	N/A	
29	Israel	No	N/A	Yes	N/A	
30	Italy	No	N/A	Yes	N/A	
31	Japan	No	N/A	Yes	N/A	
32	Jordan*	No	N/A	Yes	N/A	
33	Kazakhstan	No	N/A	Yes	N/A	
34	Korea	No	N/A	Yes	N/A	
35	Kuwait*	No	N/A	Yes	N/A	
36	Kyrgyzstan*	No	N/A	Yes	N/A	
37	Latvia	No	N/A	Yes	N/A	
38	Lebanon*	No	N/A	Yes	N/A	
39	Libya*	No	N/A	Yes	N/A	
40	Lithuania	No	N/A	Yes	N/A	
41	Luxembourg	No	N/A	Yes	N/A	
42	North Macedonia	No	N/A	Yes	N/A	
43	Malaysia	No	N/A	Yes	N/A	
44	Malta	No	N/A	Yes	N/A	
45	Mexico	No	N/A	Yes	N/A	
46	Moldova*	No	N/A	Yes	N/A	
47	Mongolia	No	N/A	Yes	N/A	
48	Montenegro*	No	N/A	Yes	N/A	
49	Morocco	No	N/A	Yes	N/A	
50	Netherlands	No	N/A	Yes	PPT alone	
51	Norway	No	N/A	Yes	N/A	
52	Pakistan	No	N/A	Yes	N/A	
53	Poland	No	N/A	Yes	N/A	
54	Portugal	No	N/A	Yes	N/A	
55	Romania	No	N/A	Yes	N/A	
56	Russia	No	N/A	Yes	N/A	
57	Saudi Arabia	No	N/A	Yes	N/A	
58	Serbia	No	N/A	Yes	N/A	
59	Singapore	No	N/A	Yes	N/A	
60	Slovak Republic	No	N/A	Yes	N/A	
61	Slovenia	No	N/A	Yes	N/A	
62	South Africa	No	N/A	Yes	N/A	
63	Spain	No	N/A	Yes	N/A	
64	Sweden	No	N/A	Yes	N/A	
65	Switzerland	No	N/A	Yes	PPT alone	
66	Syrian Arab Republic*	No	N/A	Yes	N/A	
67	Tajikistan*	No	N/A	Yes	N/A	
68	Thailand	No	N/A	Yes	N/A	
69	Turkey	No	N/A	Yes	N/A	
70	Turkmenistan*	No	N/A	Yes	N/A	
71	United Arab Emirates	No	N/A	Yes	N/A	
72	United Kingdom	No	N/A	Yes	PPT alone	
73	United States	No	N/A	Yes	N/A	
74	Uzbekistan*	No	N/A	Yes	N/A	
75	Viet Nam	No	N/A	Yes	N/A	



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