

Bulgaria

A. Progress in the implementation of the minimum standard

Bulgaria has 71 tax agreements in force, as reported in its response to the Peer Review questionnaire. Forty-one of those agreements comply with the minimum standard.

Bulgaria signed the MLI in 2017 and deposited its instrument of ratification on 16 September 2022, listing 64 of its agreements. The MLI entered into force for Bulgaria on 1 January 2023. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Bulgaria has not listed its agreements with Finland, Germany, Malta, Switzerland and Uzbekistan under the MLI, 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 those agreements.

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

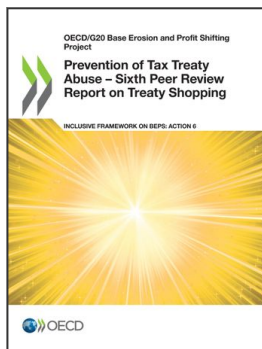
B. Conclusion

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

Summary of the jurisdiction response – Bulgaria

	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	Armenia	No	Yes MLI	PPT
4	Austria	Yes MLI		PPT
5	Azerbaijan	No	No	PPT
6	Bahrain	Yes MLI		PPT
7	Belarus	No	No	PPT
8	Belgium	Yes MLI		PPT
9	Canada	Yes MLI		PPT
10	China (People's Republic of)	Yes MLI		PPT
11	Croatia	Yes MLI		PPT
12	Cyprus*	Yes MLI		PPT
13	Czechia	Yes MLI		PPT
14	Democratic People's Republic of Korea	No	No	PPT
15	Denmark	Yes MLI		PPT
16	Egypt	Yes MLI		PPT
17	Estonia	No	Yes MLI	PPT
18	Finland	No	No	
19	France	Yes MLI		PPT
20	Georgia	Yes MLI		PPT
21	Germany	No	Yes other	PPT
22	Greece	Yes MLI		PPT
23	Hungary	Yes MLI		PPT

24	India	Yes MLI		PPT
25	Indonesia	No	Yes MLI	PPT
26	Iran*	No	No	PPT
27	Ireland	Yes MLI		PPT
28	Israel	Yes MLI		PPT
29	Italy	No	Yes MLI	PPT
30	Japan	Yes MLI		PPT
31	Jordan	Yes MLI		PPT
32	Kazakhstan	Yes MLI		PPT
33	Korea	Yes MLI		PPT
34	Kuwait	No	Yes MLI	PPT
35	Latvia	Yes MLI		PPT
36	Lebanon*	No	No	PPT
37	Lithuania	Yes MLI		PPT
38	Luxembourg	Yes MLI		PPT
39	Malta	No	No	
40	Moldova*	No	No	PPT
41	Mongolia	No	Yes MLI	PPT
42	Montenegro	No	No	PPT
43	Morocco	No	Yes MLI	PPT
44	Netherlands	Yes other		PPT
45	North Macedonia	No	Yes MLI	PPT
46	Norway	Yes MLI		PPT
47	Pakistan	Yes other		PPT
48	Poland	Yes MLI		PPT
49	Portugal	Yes MLI		PPT
50	Qatar	Yes MLI		PPT
51	Romania	No	Yes MLI	PPT
52	Russian Federation	No	Yes MLI	PPT
53	Saudi Arabia	Yes other		PPT
54	Serbia	Yes MLI		PPT
55	Singapore	Yes MLI		PPT
56	Slovak Republic	Yes MLI		PPT
57	Slovenia	Yes MLI		PPT
58	South Africa	Yes MLI		PPT
59	Spain	No	Yes MLI	PPT
60	Sweden	No	Yes MLI	PPT
61	Switzerland	No	No	
62	Syrian Arab Republic*	No	No	PPT
63	Thailand	Yes MLI		PPT
64	Türkiye	No	Yes MLI	PPT
65	Ukraine	Yes MLI		PPT
66	United Arab Emirates	Yes MLI		PPT
67	United Kingdom	Yes MLI		PPT
68	United States	No	No	PPT+D-LOB
69	Uzbekistan	No	No	
70	Viet Nam	No	Yes MLI	PPT
71	Zimbabwe*	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), "Bulgaria", 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/10.1787/5e762da5-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>.