

Australia

A. Progress in the implementation of the minimum standard

Australia has 44 tax agreements in force, as reported in its response to the Peer Review questionnaire.⁶ Seven of those agreements, the agreements with France, Germany, Japan, New Zealand, Poland, the Slovak Republic and the United Kingdom, comply with the minimum standard.

Australia signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018, listing 42 tax agreements.⁷ The MLI entered into force for Australia on 1 January 2019.

Australia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁸

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard in early 2020 and throughout future years as the MLI continues to take effect for other jurisdictions.

B. Implementation issues

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

Summary of the jurisdiction response – Australia

	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	Argentina	No	N/A	Yes	N/A	
2	Austria	No	N/A	Yes	N/A	Austria has not listed this agreement as a CTA
3	Belgium	No	N/A	Yes	N/A	MLI entered into force on 1/10/2019
4	Canada	No	N/A	Yes	N/A	MLI entered into force on 1/12/2019
5	Chile	No	N/A	Yes	N/A	
6	China (People's Republic of)	No	N/A	Yes	N/A	
7	Chinese Taipei*	No	N/A	No	N/A	
8	Czech Republic	No	N/A	Yes	N/A	
9	Denmark	No	N/A	Yes	N/A	MLI entered

						into force on 1/1/2020
10	Fiji*	No	N/A	Yes	N/A	
11	Finland	No	N/A	Yes	N/A	MLI entered into force on 1/6/2019
12	France	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019
13	Germany	Yes	PPT alone	N/A	N/A	
14	Hungary	No	N/A	Yes	N/A	
15	India	No	N/A	Yes	N/A	MLI entered into force on 1/10/2019
16	Indonesia	No	N/A	Yes	N/A	
17	Ireland	No	N/A	Yes	N/A	MLI entered into force on 1/5/2019
18	Italy	No	N/A	Yes	N/A	
19	Japan	Yes	PPT and LOB	N/A	N/A	MLI entered into force on 1/1/2019
20	Kiribati*	No	N/A	Yes	N/A	
21	Korea	No	N/A	Yes	N/A	
22	Malaysia	No	N/A	Yes	N/A	
23	Malta	No	N/A	Yes	N/A	MLI entered into force on 1/4/2019
24	Mexico	No	N/A	Yes	N/A	
25	Netherlands	No	N/A	Yes	N/A	MLI will enter into force on 1 July 2019
26	New Zealand	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019
27	Norway	No	N/A	Yes	N/A	MLI entered into force on 1/11/2019
28	Papua New Guinea	No	N/A	Yes	N/A	
29	Philippines*	No	N/A	Yes	N/A	
30	Poland	Yes	PPT alone	N/A	N/A	MLI entered

						into force on 1/1/2019
31	Romania	No	N/A	Yes	N/A	
32	Russia	No	N/A	Yes	N/A	MLI entered into force on 1/10/2019
33	Singapore	No	N/A	Yes	N/A	MLI entered into force on 1/4/2019
34	Slovak Republic	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019
35	South Africa	No	N/A	Yes	N/A	
36	Spain	No	N/A	Yes	N/A	
37	Sri Lanka	No	N/A	Yes	N/A	
38	Sweden	No	N/A	Yes	N/A	Sweden has not listed this agreement as a CTA
39	Switzerland	No	N/A	Yes	N/A	Switzerland has not listed this agreement as a CTA
40	Thailand	No	N/A	Yes	N/A	
41	Turkey	No	N/A	Yes	N/A	
42	United Kingdom	Yes	PPT alone	N/A	N/A	MLI entered into force on 1/1/2019
43	United States	No	N/A	Yes	N/A	
44	Viet Nam	No	N/A	Yes	N/A	



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