

France

A. Progress in the implementation of the minimum standard

France has 120 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-nine 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 has signed a bilateral complying instrument with respect to its agreement with Sweden.

France is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁷

B. Conclusion

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

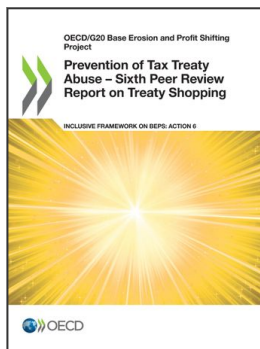
Summary of the jurisdiction response – France

	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	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	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	Yes MLI		PPT
19	Burkina Faso	Yes MLI		PPT
20	Cameroon	Yes MLI		PPT
21	Canada	Yes MLI		PPT

⁵⁷ 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).

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

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



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