

The Republic of North Macedonia

A. Progress in the implementation of the minimum standard

The Republic of North Macedonia has 47 tax agreements in force, as reported in its response to the Peer Review questionnaire.

None of the Republic of North Macedonia's agreements comply with the minimum standard or are subject to a complying instrument.

B. Implementation issues

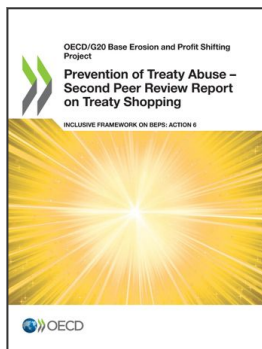
No jurisdiction has raised any concerns about the Republic of North Macedonia.

The Republic of North Macedonia is encouraged to implement the minimum standard in its agreements.

Summary of the jurisdiction response – The Republic of North Macedonia

	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	Albania*	No	N/A	No	N/A	
2	Austria	No	N/A	No	N/A	
3	Azerbaijan*	No	N/A	No	N/A	
4	Belarus*	No	N/A	No	N/A	
5	Belgium	No	N/A	No	N/A	partial compliance with respect to PPT
6	Bosnia and Herzegovina*	No	N/A	No	N/A	
7	Bulgaria	No	N/A	No	N/A	
8	China (People's Republic of)	No	N/A	No	N/A	
9	Chinese Taipei*	No	N/A	No	N/A	
10	Croatia	No	N/A	No	N/A	
11	Czech Republic	No	N/A	No	N/A	
12	Denmark	No	N/A	No	N/A	
13	Estonia	No	N/A	No	N/A	
14	Finland	No	N/A	No	N/A	
15	France	No	N/A	No	N/A	
16	Germany	No	N/A	No	N/A	
17	Hungary	No	N/A	No	N/A	
18	India	No	N/A	No	N/A	partial compliance with respect to PPT

19	Iran*	No	N/A	No	N/A	
20	Ireland	No	N/A	No	N/A	
21	Italy	No	N/A	No	N/A	
22	Kazakhstan	No	N/A	No	N/A	
23	Kosovo*	No	N/A	No	N/A	
24	Kuwait*	No	N/A	No	N/A	
25	Latvia	No	N/A	No	N/A	
26	Lithuania	No	N/A	No	N/A	partial compliance with respect to PPT
27	Luxembourg	No	N/A	No	N/A	
28	Moldova*	No	N/A	No	N/A	
29	Montenegro* ¹¹¹	No	N/A	No	N/A	
30	Morocco	No	N/A	No	N/A	
31	Netherlands	No	N/A	No	N/A	
32	Norway	No	N/A	No	N/A	
33	Poland	No	N/A	No	N/A	
34	Qatar	No	N/A	No	N/A	
35	Romania	No	N/A	No	N/A	
36	Russian Federation	No	N/A	No	N/A	
37	Saudi Arabia	No	N/A	No	N/A	
38	Serbia ¹¹²	No	N/A	No	N/A	
39	Slovak Republic	No	N/A	No	N/A	
40	Slovenia	No	N/A	No	N/A	
41	Spain	No	N/A	No	N/A	
42	Sweden	No	N/A	No	N/A	
43	Switzerland	No	N/A	No	N/A	Protocol concluded to meet minimum standard (preamble and PPT) and is awaiting signature
44	Turkey	No	N/A	No	N/A	
45	Ukraine	No	N/A	No	N/A	PPT with respect to interest and royalty articles
46	United Arab Emirates	No	N/A	No	N/A	
47	United Kingdom	No	N/A	No	N/A	PPT with respect to dividend, interest, royalty and other income articles



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