

# Ireland

## A. Progress in the implementation of the minimum standard

Ireland has 73 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty of those agreements comply with the minimum standard.

Ireland signed the MLI in 2017 and deposited its instrument of ratification on 29 January 2019. The MLI entered into force for Ireland on 1 May 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Ireland has not listed its agreement with Germany under the MLI but has signed a bilateral complying instrument with respect to that agreement. The bilateral complying instruments with respect to the agreements with the Netherlands and Switzerland both started to take effect in January 2021.

Ireland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>96</sup>

## B. Conclusion

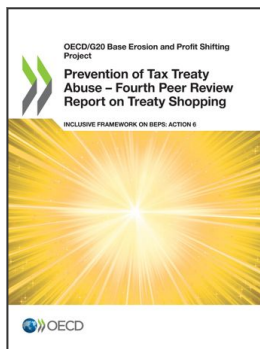
No jurisdiction has raised any concerns about their agreements with Ireland.

## Summary of the jurisdiction response - Ireland

	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	Armenia	No	Yes MLI	PPT
3	Australia	Yes MLI		PPT
4	Austria	Yes MLI		PPT
5	Bahrain	No	Yes MLI	PPT
6	Belarus	No	No	PPT
7	Belgium	Yes MLI		PPT
8	Bosnia-Herzegovina	Yes MLI		PPT
9	Botswana	No	No	PPT
10	Bulgaria	No	Yes MLI	PPT
11	Canada	Yes MLI		PPT
12	Chile	No	Yes MLI	PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Croatia	No	Yes MLI	PPT
15	Cyprus*	Yes MLI		PPT
16	Czech Republic	Yes MLI		PPT
17	Denmark	Yes MLI		PPT
18	Egypt	Yes MLI		PPT
19	Estonia	No	Yes MLI	PPT
20	Ethiopia	No	No	PPT

<sup>96</sup> For its agreements listed under the MLI, Ireland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

21	Finland	Yes MLI		PPT
22	France	Yes MLI		PPT
23	Georgia	Yes MLI		PPT
24	Germany	No	Yes other	PPT
25	Greece	No	Yes MLI	PPT
26	Hong Kong (China)	No	Yes MLI	PPT
27	Hungary	No	Yes MLI	PPT
28	Iceland	Yes MLI		PPT
29	India	Yes MLI		PPT
30	Israel	Yes MLI		PPT
31	Italy	No	Yes MLI	PPT
32	Japan	Yes MLI		PPT
33	Kazakhstan	Yes MLI		PPT
34	Korea	Yes MLI		PPT
35	Kuwait*	No	Yes MLI	PPT
36	Latvia	Yes MLI		PPT
37	Lithuania	Yes MLI		PPT
38	Luxembourg	Yes MLI		PPT
39	Malaysia	No	Yes MLI	PPT
40	Malta	Yes MLI		PPT
41	Mexico	No	Yes MLI	PPT
42	Moldova	No	No	PPT
43	Montenegro	No	No	PPT
44	Morocco	No	Yes MLI	PPT
45	Netherlands	Yes other		PPT
46	New Zealand	Yes MLI		PPT
47	North Macedonia	No	Yes MLI	PPT
48	Norway	Yes MLI		PPT
49	Pakistan	Yes MLI		PPT
50	Panama	No	Yes MLI	PPT
51	Poland	Yes MLI		PPT
52	Portugal	Yes MLI		PPT
53	Qatar	Yes MLI		PPT
54	Romania	No	Yes MLI	PPT
55	Russian Federation	Yes MLI		PPT
56	Saudi Arabia	Yes MLI		PPT
57	Serbia	Yes MLI		PPT
58	Singapore	Yes MLI		PPT
59	Slovak Republic	Yes MLI		PPT
60	Slovenia	Yes MLI		PPT
61	South Africa	No	Yes MLI	PPT
62	Spain	No	Yes MLI	PPT
63	Sweden	No	Yes MLI	PPT
64	Switzerland	Yes other		PPT
65	Thailand	No	No	PPT
66	Turkey	No	Yes MLI	PPT
67	Ukraine	Yes MLI		PPT
68	United Arab Emirates	Yes MLI		PPT
69	United Kingdom	Yes MLI		PPT
70	United States	No	No	LOB
71	Uzbekistan*	No	No	PPT
72	Viet Nam	No	No	PPT
73	Zambia	No	No	PPT



**From:**

## **Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping**

### **Inclusive Framework on BEPS: Action 6**

**Access the complete publication at:**

<https://doi.org/10.1787/3dc05e6a-en>

#### **Please cite this chapter as:**

OECD (2022), “Ireland”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/6c8f8ec1-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

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>.