

# Thailand

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

Thailand has 61 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-four of those agreements comply with the minimum standard.

Thailand signed the MLI in 2022 and deposited its instrument of ratification on 31 March 2022, listing its non-compliant agreements concluded with other members of the Inclusive Framework. The MLI entered into force for Thailand on 1 July 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Thailand 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 its agreements with the Netherlands and Norway.

Thailand is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>140</sup>

## B. Conclusion

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

## Summary of the jurisdiction response - Thailand

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	Yes MLI	PPT
2	Australia	Yes MLI		PPT
3	Austria	No	No	PPT
4	Bahrain	Yes MLI		PPT
5	Bangladesh*	No	No	PPT
6	Belarus	No	No	PPT
7	Belgium	Yes MLI		PPT
8	Bulgaria	Yes MLI		PPT
9	Cambodia*	No	No	PPT
10	Canada	Yes MLI		PPT
11	Chile	Yes MLI		PPT
12	China (People's Republic of)	Yes MLI		PPT
13	Cyprus*	Yes MLI		PPT
14	Czechia	No	No	PPT
15	Denmark	Yes MLI		PPT
16	Estonia	No	Yes MLI	PPT
17	Finland	Yes MLI		PPT
18	France	Yes MLI		PPT
19	Germany	No	No	PPT
20	Hong Kong (China)	Yes MLI		PPT

<sup>140</sup> For its agreements listed under the MLI, Thailand is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

21	Hungary	Yes MLI		PPT
22	India	Yes MLI		PPT
23	Indonesia	Yes MLI		PPT
24	Ireland	Yes MLI		PPT
25	Israel	Yes MLI		PPT
26	Italy	No	Yes MLI	PPT
27	Japan	Yes MLI		PPT
28	Korea	Yes MLI		PPT
29	Kuwait	No	Yes MLI	PPT
30	Lao People's Democratic Republic*	No	No	PPT
31	Luxembourg	Yes MLI		PPT
32	Malaysia	Yes MLI		PPT
33	Mauritius	Yes MLI		PPT
34	Myanmar*	No	No	PPT
35	Nepal*	No	No	PPT
36	Netherlands	No	No	
37	New Zealand	Yes MLI		PPT
38	Norway	No	No	
39	Oman	Yes MLI		PPT
40	Pakistan	Yes MLI		PPT
41	Philippines	No	No	PPT
42	Poland	Yes MLI		PPT
43	Romania	No	Yes MLI	PPT
44	Russian Federation	No	Yes MLI	PPT
45	Seychelles	Yes MLI		PPT
46	Singapore	Yes MLI		PPT
47	Slovenia	Yes MLI		PPT
48	South Africa	Yes MLI		PPT
49	Spain	Yes MLI		PPT
50	Sri Lanka	No	No	PPT
51	Sweden	No	Yes MLI	PPT
52	Switzerland	No	No	PPT
53	Tajikistan*	No	No	PPT
54	Türkiye	No	Yes MLI	PPT
55	Ukraine	Yes MLI		PPT
56	United Arab Emirates	Yes MLI		PPT
57	United Kingdom	Yes MLI		PPT
58	United States	No	No	D-LOB
59	Uzbekistan	No	No	PPT
60	Viet Nam	No	Yes MLI	PPT

## Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No



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