

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. None 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 Netherlands and Norway.

Thailand is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁵³

B. Conclusion

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

Summary of the jurisdiction response - Thailand

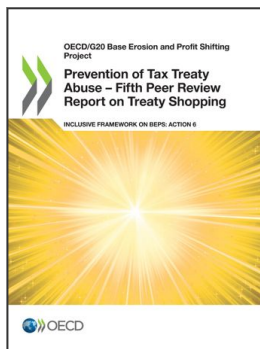
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	Yes MLI	PPT
2	Australia	No	Yes MLI	PPT
3	Austria	No	No	PPT
4	Bahrain	No	Yes MLI	PPT
5	Bangladesh*	No	No	PPT
6	Belarus	No	No	PPT
7	Belgium	No	Yes MLI	PPT
8	Bulgaria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

¹⁵³ 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	No	Yes MLI	PPT
22	India	No	Yes MLI	PPT
23	Indonesia	No	Yes MLI	PPT
24	Ireland	No	Yes MLI	PPT
25	Israel	No	Yes MLI	PPT
26	Italy	No	Yes MLI	PPT
27	Japan	No	Yes MLI	PPT
28	Korea	No	Yes MLI	PPT
29	Kuwait*	No	Yes MLI	PPT
30	Lao People's Democratic Republic*	No	No	PPT
31	Luxembourg	No	Yes MLI	PPT
32	Malaysia	No	Yes MLI	PPT
33	Mauritius	No	Yes MLI	PPT
34	Myanmar*	No	No	PPT
35	Netherlands	No	No	
36	Nepal*	No	No	PPT
37	New Zealand	No	Yes MLI	PPT
38	Norway	No	No	
39	Oman	No	Yes MLI	PPT
40	Pakistan	No	Yes MLI	PPT
41	Philippines*	No	No	PPT
42	Poland	No	Yes MLI	PPT
43	Romania	No	Yes MLI	PPT
44	Russian Federation	No	Yes MLI	PPT
45	Seychelles	No	Yes MLI	PPT
46	Singapore	No	Yes MLI	PPT
47	Slovenia	No	Yes MLI	PPT
48	South Africa	No	Yes MLI	PPT
49	Spain	No	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	No	Yes MLI	PPT
56	United Arab Emirates	No	Yes MLI	PPT
57	United Kingdom	No	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



From:

Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), “Thailand”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/6d20e6d9-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>.