

Panama

A. Progress in the implementation of the minimum standard

Panama has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire. Thirteen of those agreements comply with the minimum standard.

Panama signed the MLI in 2018 and deposited its instrument of ratification on 5 November 2020, listing its non-compliant agreements. The MLI entered into force for Panama on 1 March 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Panama is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁰

B. Conclusion

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

Summary of the jurisdiction response - Panama

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Barbados	Yes MLI		PPT
2	Czechia	No	No	PPT
3	France	Yes MLI		PPT
4	Ireland	Yes MLI		PPT
5	Israel	Yes MLI		PPT
6	Italy	No	No	PPT
7	Korea	Yes MLI		PPT
8	Luxembourg	Yes MLI		PPT
9	Mexico	No	Yes MLI	PPT
10	Netherlands	Yes MLI		PPT
11	Portugal	Yes MLI		PPT
12	Qatar	Yes MLI		PPT
13	Singapore	Yes MLI		PPT
14	Spain	Yes MLI		PPT
15	United Arab Emirates	Yes MLI		PPT
16	United Kingdom	Yes MLI		PPT
17	Viet Nam	No	Yes MLI	PPT

¹¹⁰ For its agreements listed under the MLI, Panama is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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