

# Hungary

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

Hungary has 83 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-seven of those agreements comply with the minimum standard.

Hungary signed the MLI in 2017 and deposited its instrument of ratification on 25 March 2021. The MLI entered into force for Hungary on 1 July 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Hungary has not listed its agreements with Mongolia, Montenegro and Switzerland under the MLI and 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 agreement with Switzerland. Hungary also indicated in its response to the Peer Review questionnaire that the agreements with Mongolia and Montenegro do not give rise to material treaty-shopping concerns for Hungary and that those agreements may be amended bilaterally in the future to comply with the minimum standard.

Hungary is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>77</sup>

## B. Conclusion

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

## Summary of the jurisdiction response - Hungary

	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	Azerbaijan*	No	No	PPT
6	Bahrain	No	Yes MLI	PPT
7	Belarus	No	No	PPT
8	Belgium	Yes MLI		PPT
9	Bosnia-Herzegovina	Yes MLI		PPT
10	Brazil	No	No	PPT
11	Bulgaria	No	Yes MLI	PPT
12	Canada	Yes MLI		PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Croatia	Yes MLI		PPT
15	Cyprus*	Yes MLI		PPT
16	Czech Republic	Yes MLI		PPT
17	Denmark	Yes MLI		PPT

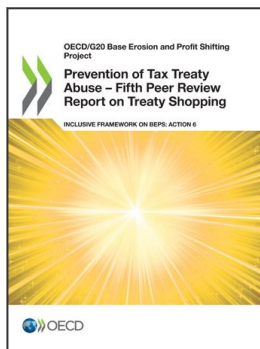
<sup>77</sup> For its agreements listed under the MLI, Hungary is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

18	Egypt	Yes MLI		PPT
19	Estonia	No	Yes MLI	PPT
20	Finland	Yes MLI		PPT
21	France	Yes MLI		PPT
22	Georgia	Yes MLI		PPT
23	Germany	No	Yes MLI	PPT
24	Greece	Yes MLI		PPT
25	Hong Kong (China)	No	Yes MLI	PPT
26	Iceland	Yes MLI		PPT
27	India	Yes MLI		PPT
28	Indonesia	Yes MLI		PPT
29	Ireland	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	Kyrgyzstan*	Yes other		PPT
35	Korea	Yes MLI		PPT
36	Kuwait*	No	No	PPT
37	Latvia	Yes MLI		PPT
38	Liechtenstein	Yes MLI		PPT
39	Lithuania	Yes MLI		PPT
40	Luxembourg	Yes MLI		PPT
41	Malaysia	Yes MLI		PPT
42	Malta	Yes MLI		PPT
43	Mexico	No	Yes MLI	PPT
44	Morocco	No	Yes MLI	PPT
45	Netherlands	Yes MLI		PPT
46	North Macedonia	No	Yes MLI	PPT
47	Norway	No	No	PPT
48	Oman	Yes MLI		PPT
49	Pakistan	Yes MLI		PPT
50	Philippines*	No	No	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	San Marino	Yes MLI		PPT
57	Saudi Arabia	Yes MLI		PPT
58	Serbia	Yes MLI		PPT
59	Singapore	Yes MLI		PPT
60	Slovak Republic	Yes MLI		PPT
61	Slovenia	Yes MLI		PPT
62	South Africa	No	Yes MLI	PPT
63	Spain	No	Yes MLI	PPT
64	Sweden	No	Yes MLI	PPT
65	Switzerland	No	No	PPT
66	Thailand	No	Yes MLI	PPT
67	Tunisia	No	Yes MLI	PPT
68	Türkiye	No	Yes MLI	PPT
69	Ukraine	Yes MLI		PPT
70	United Arab Emirates	Yes MLI		PPT
71	United Kingdom	Yes MLI		PPT

72	United States	No	No	
73	Uruguay	Yes MLI		PPT
74	Viet Nam	No	Yes MLI	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No
2	Iran*	No
3	Iraq*	No
4	Kosovo*	No
5	Moldova*	No
6	Mongolia	Yes
7	Montenegro	Yes
8	Turkmenistan*	No
9	Uzbekistan*	No



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