

Bulgaria

A. Progress in the implementation of the minimum standard

Bulgaria has 70 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Saudi Arabia complies with the minimum standard.

Bulgaria signed the MLI in 2017, listing 66 tax agreements.

Bulgaria is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.²⁰

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Bulgaria indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used for agreements with Finland, Germany, Malta, the Netherlands and Switzerland.

B. Implementation issues

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

Summary of the jurisdiction response – Bulgaria

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Armenia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Bahrain	No	N/A	Yes	N/A	
7	Belarus*	No	N/A	Yes	N/A	
8	Belgium	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cyprus*	No	N/A	Yes	N/A	
13	Czech Republic	No	N/A	Yes	N/A	
14	Democratic People's Republic of Korea*	No	N/A	Yes	N/A	
15	Denmark	No	N/A	Yes	N/A	
16	Egypt	No	N/A	Yes	N/A	
17	Estonia	No	N/A	Yes	N/A	
18	Finland	No	N/A	No	N/A	
19	France	No	N/A	Yes	N/A	

20	Georgia	No	N/A	Yes	N/A
21	Germany	No	N/A	Yes	N/A
22	Greece	No	N/A	Yes	N/A
23	Hungary	No	N/A	Yes	N/A
24	India	No	N/A	Yes	N/A
25	Indonesia	No	N/A	Yes	N/A
26	Iran*	No	N/A	Yes	N/A
27	Ireland	No	N/A	Yes	N/A
28	Israel	No	N/A	Yes	N/A
29	Italy	No	N/A	Yes	N/A
30	Japan	No	N/A	Yes	N/A
31	Jordan*	No	N/A	Yes	N/A
32	Kazakhstan	No	N/A	Yes	N/A
33	Korea	No	N/A	Yes	N/A
34	Kuwait*	No	N/A	Yes	N/A
35	Latvia	No	N/A	Yes	N/A
36	Lebanon*	No	N/A	Yes	N/A
37	Lithuania	No	N/A	Yes	N/A
38	Luxembourg	No	N/A	Yes	N/A
39	North Macedonia	No	N/A	Yes	N/A
40	Malta	No	N/A	No	N/A
41	Moldova*	No	N/A	Yes	N/A
42	Mongolia	No	N/A	Yes	N/A
43	Montenegro*	No	N/A	Yes	N/A
44	Morocco	No	N/A	Yes	N/A
45	Netherlands	No	N/A	No	N/A
46	Norway	No	N/A	Yes	N/A
47	Poland	No	N/A	Yes	N/A
48	Portugal	No	N/A	Yes	N/A
49	Qatar	No	N/A	Yes	N/A
50	Romania	No	N/A	Yes	N/A
51	Russia	No	N/A	Yes	N/A
52	Saudi Arabia	Yes	PPT alone	N/A	N/A
53	Serbia	No	N/A	Yes	N/A
54	Singapore	No	N/A	Yes	N/A
55	Slovak Republic	No	N/A	Yes	N/A
56	Slovenia	No	N/A	Yes	N/A
57	South Africa	No	N/A	Yes	N/A
58	Spain	No	N/A	Yes	N/A
59	Sweden	No	N/A	Yes	N/A
60	Switzerland	No	N/A	Yes	N/A
61	Syrian Arab Republic*	No	N/A	Yes	N/A
62	Thailand	No	N/A	Yes	N/A
63	Turkey	No	N/A	Yes	N/A
64	Ukraine	No	N/A	Yes	N/A
65	United Arab Emirates	No	N/A	Yes	N/A
66	United Kingdom	No	N/A	Yes	N/A
67	United States	No	N/A	Yes	N/A
68	Uzbekistan*	No	N/A	Yes	N/A
69	Viet Nam	No	N/A	Yes	N/A
70	Zimbabwe*	No	N/A	Yes	N/A



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