

5 Data for each jurisdiction of the Inclusive Framework

Jurisdictional Sections

Explanation of the jurisdictional data

The jurisdictional sections provide specific information for each of the 137 jurisdictions in the Inclusive Framework subject to the Peer Review. The information is based on the lists of tax agreements provided by those jurisdictions.

Each jurisdictional section contains information on the progress made in the implementation of the minimum standard (A) and on implementation issues (B). It also includes a summary of the jurisdiction's response to the Peer Review questionnaire (i.e. the list of tax agreements provided). The summary of the jurisdiction's response is presented in the form of a table in which all its tax agreements in force are listed.

Although the tax agreements between Inclusive Framework members and non-members are not subject to the Peer Review, to recognise the progress made by some jurisdictions, and for the sake of completeness, information on these agreements is also reported.

This section includes a list of the 137 jurisdictions subject to the Peer Review.

Explanations of the data shown in the jurisdictional sections

A. Progress in the implementation of the minimum standard

The first subsection of each of the jurisdictional sections provides specific information on the progress made in the implementation of the minimum standard.

It presents information on:

- the tax agreements in force;
- the tax agreements compliant with the minimum standard;
- the tax agreements subject to a complying instrument; and
- the tax agreements not listed under the MLI.

The number of tax agreements:

- The jurisdictional sections indicate the number of tax agreements for each jurisdiction and include tax agreements with jurisdictions that are not members of the Inclusive Framework. Such agreements are indicated with an asterisk.

- For the purpose of the Peer Review, a tax agreement is a comprehensive agreement for the avoidance of double taxation with respect to taxes on income (whether or not other taxes are also covered) that is presently in force. It does not include other types of agreements such as inheritance tax treaties, tax information exchange agreements (TIEAs) or other administrative agreements, shipping and air transport agreements, nor does it include non-comprehensive agreements covering only individuals.
- The term “agreement” should also be interpreted to mean a treaty relationship. For example, if a state has split into two and each successor state is honouring an agreement concluded by the predecessor state, each successor state is treated as having a separate agreement. In this example, the number of bilateral treaty relationships therefore exceeds the number of signed agreements.

The tax agreements compliant with the minimum standard:

- The jurisdictional sections indicate the number of tax agreements that fully comply with the minimum standard for each jurisdiction. Partially compliant agreements, i.e. agreements that contain only one element of the minimum standard, are shown as non-compliant.
- Where a jurisdiction has concluded a new tax agreement or an amending protocol that complies with the minimum standard, it is shown as meeting the minimum standard only when the provisions implementing the minimum standard are in force.
- Where the minimum standard has been implemented through the MLI, the relevant provisions of the MLI (Article 6 and Article 7) must have started to take effect as of 1 July 2020 for this agreement to meet the minimum standard (Article 35 of the MLI).

The tax agreements subject to a complying instrument:

- The jurisdictional sections indicate the number of tax agreements that do not comply with the minimum standard but that are subject to a complying instrument.
- A “complying instrument” can be the MLI or an amending protocol that has not entered into force and that could bring the tax agreement into compliance with the minimum standard. It can also be a completely new agreement that complies with the minimum standard that has not yet entered into force.
- The complying instrument can only be the MLI if the agreement is notified as an agreement the jurisdiction wishes to cover under the MLI irrespective of whether or not its treaty partner has notified the tax agreement.
- MLI information shown for each jurisdiction is generally based on its latest publicly available positions, which will be the definitive position for those jurisdictions that have already deposited their instrument of ratification and provisional for those that have not yet done so.

The tax agreements not listed under the MLI:

When the jurisdiction has signed the MLI, the jurisdictional section indicates the number of tax agreements concluded with members of the Inclusive Framework that have not been notified as agreements the jurisdiction wishes to cover under the MLI and that are not otherwise compliant with the minimum standard. It also indicates whether the relevant treaty partners, if they have signed the MLI, have notified their agreement.

B. Implementation issues

When implementation issues have been identified with respect to a jurisdiction, the second subsection of the jurisdictional sections contains encouragements for the implementation of the minimum standard.

Four different types of targeted encouragement are inserted in the jurisdictional sections:

- Jurisdictions that are members of the Inclusive Framework that are signatories to the MLI and that have not yet ratified it are encouraged to do so as soon as possible, noting that their listed agreements under the MLI will start to be compliant after their ratification of the MLI;
- “Non-covered agreements” under the MLI (agreements concluded between pairs of signatories to the MLI where one treaty partner has not listed the agreement under the MLI; and agreements concluded between jurisdictions only one of which has signed the MLI)¹ will only be compliant if they are listed under the MLI or if their parties enter into bilateral renegotiations to implement the minimum standard;
- The OECD Secretariat stands ready to discuss with any jurisdiction that is a member of the Inclusive Framework that has neither signed the MLI nor implemented anti-treaty-shopping measures in its agreements to see how support could be provided to bring those agreements into compliance with the minimum standard; and,
- Jurisdictions that are parties to multilateral agreements not compliant with the minimum standard are encouraged to bring the agreement up to date by commencing talks among all the treaty partners, to the extent that no renegotiations are planned or envisaged for the implementation of the minimum standard.

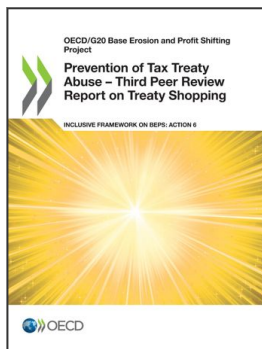
Table 5.1. List of jurisdictions in the Inclusive Framework subject to the Peer Review

On 1 July 2020, the following jurisdictions were members of the Inclusive Framework

1.	Albania	51.	Georgia	101.	Papua New Guinea
2.	Andorra	52.	Germany	102.	Paraguay
3.	Angola	53.	Gibraltar	103.	Peru
4.	Anguilla	54.	Greece	104.	Poland
5.	Antigua and Barbuda	55.	Greenland	105.	Portugal
6.	Argentina	56.	Grenada	106.	Qatar
7.	Armenia	57.	Guernsey	107.	Romania
8.	Aruba	58.	Haiti	108.	Russian Federation
9.	Australia	59.	Honduras	109.	Saint Kitts and Nevis
10.	Austria	60.	Hong Kong, China	110.	Saint Lucia
11.	The Bahamas	61.	Hungary	111.	Saint Vincent and the Grenadines
12.	Bahrain	62.	Iceland	112.	San Marino
13.	Barbados	63.	India	113.	Saudi Arabia
14.	Belgium	64.	Indonesia	114.	Senegal
15.	Belize	65.	Ireland	115.	Serbia
16.	Benin	66.	Isle of Man	116.	Seychelles
17.	Bermuda	67.	Israel	117.	Sierra Leone
18.	Bosnia-Herzegovina	68.	Italy	118.	Singapore
19.	Botswana	69.	Jamaica	119.	Slovak Republic
20.	Brazil	70.	Japan	120.	Slovenia

¹ The non-covered agreements identified in this report are agreements concluded between pairs of signatories to the MLI that are members of the Inclusive Framework and are not subject to bilateral negotiations where one treaty partner has not listed the agreement under the MLI; and agreements concluded between jurisdictions that are members of the Inclusive Framework where only one of the jurisdictions has signed the MLI.

21.	British Virgin Islands	71.	Jersey	121.	South Africa
22.	Brunei Darussalam	72.	Jordan	122.	Spain
23.	Bulgaria	73.	Kazakhstan	123.	Sri Lanka
24.	Burkina Faso	74.	Kenya	124.	Sweden
25.	Cabo Verde	75.	Korea	125.	Switzerland
26.	Cameroon	76.	Latvia	126.	Thailand
27.	Canada	77.	Liberia	127.	Trinidad and Tobago
28.	Cayman Islands	78.	Liechtenstein	128.	Tunisia
29.	Chile	79.	Lithuania	129.	Turks and Caicos Islands
30.	China (People's Republic of)	80.	Luxembourg	130.	Turkey
31.	Colombia	81.	Macau, China	131.	Ukraine
32.	Congo	82.	Malaysia	132.	United Arab Emirates
33.	Cook Islands	83.	Maldives	133.	United Kingdom
34.	Costa Rica	84.	Malta	134.	United States
35.	Côte d'Ivoire	85.	Mauritius	135.	Uruguay
36.	Croatia	86.	Mexico	136.	Viet Nam
37.	Curaçao	87.	Monaco	137.	Zambia
38.	Czech Republic	88.	Mongolia		
39.	Democratic Republic of the Congo	89.	Montenegro		
40.	Denmark	90.	Montserrat		
41.	Djibouti	91.	Morocco		
42.	Dominica	92.	Namibia		
43.	Dominican Republic	93.	Netherlands		
44.	Egypt	94.	New Zealand		
45.	Estonia	95.	Nigeria		
46.	Eswatini	96.	North Macedonia		
47.	Faroe Islands	97.	Norway		
48.	Finland	98.	Oman		
49.	France	99.	Pakistan		
50.	Gabon	100.	Panama		



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