

Croatia

A. Progress in the implementation of the minimum standard

Croatia has 66 tax agreements in force as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Japan, complies with the minimum standard.

Croatia signed the MLI in 2017 and deposited its instrument of ratification on 18 February 2021, listing its non-compliant agreements. The MLI entered into force for Croatia on 1 June 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Croatia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴⁶

B. Conclusion

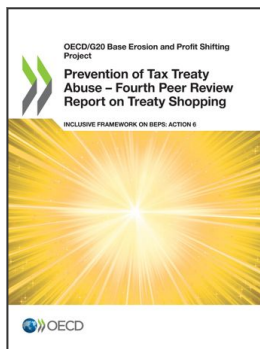
No jurisdiction has raised any concerns about their agreements with Croatia.

Summary of the jurisdiction response - Croatia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Armenia	No	Yes MLI	PPT
3	Austria	No	Yes MLI	PPT
4	Azerbaijan*	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	No	Yes MLI	PPT
7	Bosnia-Herzegovina	No	Yes MLI	PPT
8	Bulgaria	No	Yes MLI	PPT
9	Canada	No	Yes, MLI	PPT
10	Chile	No	Yes MLI	PPT
11	China (People's Republic of)	No	Yes MLI	PPT
12	Czech Republic	No	Yes MLI	PPT
13	Denmark	No	Yes MLI	PPT
14	Estonia	No	Yes MLI	PPT
15	Finland	No	Yes MLI	PPT
16	France	No	Yes MLI	PPT
17	Georgia	No	Yes MLI	PPT
18	Germany	No	Yes MLI	PPT
19	Greece	No	Yes MLI	PPT
20	Hungary	No	Yes MLI	PPT
21	Iceland	No	Yes MLI	PPT
22	India	No	Yes MLI	PPT
23	Indonesia	No	Yes MLI	PPT

⁴⁶ For its agreements listed under the MLI, Croatia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	Iran*	No	No	PPT
25	Ireland	No	Yes MLI	PPT
26	Israel	No	Yes MLI	PPT
27	Italy	No	Yes MLI	PPT
28	Japan	Yes other		PPT and LOB
29	Jordan	No	Yes MLI	PPT
30	Kazakhstan	No	Yes MLI	PPT
31	Korea	No	Yes MLI	PPT
32	Kosovo*	No	No	PPT
33	Kuwait*	No	Yes MLI	PPT
34	Latvia	No	Yes MLI	PPT
35	Lithuania	No	Yes MLI	PPT
36	Luxembourg	No	Yes MLI	PPT
37	Malaysia	No	Yes MLI	PPT
38	Malta	No	Yes MLI	PPT
39	Mauritius	No	Yes MLI	PPT
40	Moldova*	No	No	PPT
41	Montenegro	No	No	PPT
42	Morocco	No	Yes MLI	PPT
43	Netherlands	No	Yes MLI	PPT
44	North Macedonia	No	Yes MLI	PPT
45	Norway	No	No	PPT
46	Oman	No	Yes MLI	PPT
47	Poland	No	Yes MLI	PPT
48	Portugal	No	Yes MLI	PPT
49	Qatar	No	Yes MLI	PPT
50	Romania	No	Yes MLI	PPT
51	Russian Federation	No	Yes MLI	PPT
52	San Marino	No	Yes MLI	PPT
53	Serbia	No	Yes MLI	PPT
54	Slovak Republic	No	Yes MLI	PPT
55	Slovenia	No	Yes MLI	PPT
56	South Africa	No	Yes MLI	PPT
57	Spain	No	Yes MLI	PPT
58	Sweden	No	No	PPT
59	Switzerland	No	No	PPT
60	Syrian Arab Republic*	No	No	PPT
61	Turkey	No	Yes MLI	PPT
62	Turkmenistan*	No	No	PPT
63	Ukraine	No	Yes MLI	PPT
64	United Arab Emirates	No	Yes MLI	PPT
65	United Kingdom	No	Yes MLI	PPT
66	Viet Nam	No	No	PPT



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