

Denmark

A. Progress in the implementation of the minimum standard

Denmark has 70 tax agreements in force, as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with Finland, Iceland, Norway and Sweden (the “Nordic Convention”).⁴⁵ Two of its agreements, the agreements with Japan and the Netherlands, comply with the minimum standard.

Denmark signed the MLI in 2017, listing 64 tax agreements.

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

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.

Denmark indicated in its response to the Peer Review questionnaire that it expects to ratify the MLI by the end of October 2019.

The Parties to the Nordic Convention signed a complying instrument in 2018.

B. Implementation issues

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

Summary of the jurisdiction response – Denmark

	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	Argentina	No	N/A	Yes	N/A	
2	Australia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Bangladesh*	No	N/A	Yes	N/A	
6	Belarus*	No	N/A	No	N/A	
7	Belgium	No	N/A	Yes	N/A	
8	Brazil	No	N/A	Yes	N/A	
9	Bulgaria	No	N/A	Yes	N/A	
10	Canada	No	N/A	Yes	N/A	
11	Chile	No	N/A	Yes	N/A	
12	China (People's Republic of)	No	N/A	Yes	N/A	
13	Chinese Taipei*	No	N/A	Yes	N/A	
14	Croatia	No	N/A	Yes	N/A	
15	Cyprus*	No	N/A	Yes	N/A	
16	Czech Republic	No	N/A	Yes	N/A	

17	Egypt	No	N/A	Yes	N/A	
18	Estonia	No	N/A	Yes	N/A	
19	Finland	No	N/A	Yes	PPT alone	
20	Georgia	No	N/A	Yes	N/A	
21	Germany	No	N/A	No	N/A	
22	Ghana*	No	N/A	Yes	N/A	
23	Greece	No	N/A	Yes	N/A	
24	Hungary	No	N/A	Yes	N/A	
25	Iceland	No	N/A	Yes	PPT alone	
26	India	No	N/A	Yes	N/A	
27	Indonesia	No	N/A	Yes	N/A	
28	Ireland	No	N/A	Yes	N/A	
29	Israel	No	N/A	Yes	N/A	
30	Italy	No	N/A	Yes	N/A	
31	Jamaica	No	N/A	Yes	N/A	
32	Japan	Yes	PPT and LOB	N/A	N/A	
33	Kenya	No	N/A	Yes	N/A	
34	Korea	No	N/A	Yes	N/A	
35	Kuwait*	No	N/A	Yes	N/A	
36	Latvia	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	Malaysia	No	N/A	Yes	N/A	
41	Malta	No	N/A	Yes	N/A	
42	Mexico	No	N/A	Yes	N/A	
43	Montenegro*	No	N/A	Yes	N/A	
44	Morocco	No	N/A	Yes	N/A	
45	Netherlands	Yes	PPT alone	N/A	N/A	
46	New Zealand	No	N/A	Yes	N/A	
47	Norway	No	N/A	Yes	PPT alone	
48	Pakistan	No	N/A	Yes	N/A	
49	Philippines*	No	N/A	Yes	N/A	
50	Poland	No	N/A	Yes	N/A	
51	Portugal	No	N/A	Yes	N/A	
52	Romania	No	N/A	Yes	N/A	
53	Russia	No	N/A	Yes	N/A	
54	Serbia	No	N/A	Yes	N/A	
55	Singapore	No	N/A	Yes	N/A	
56	Slovak Republic	No	N/A	Yes	N/A	
57	Slovenia	No	N/A	Yes	N/A	
58	South Africa	No	N/A	Yes	N/A	
59	Sri Lanka	No	N/A	Yes	N/A	
60	Sweden	No	N/A	Yes	PPT alone	
61	Switzerland	No	N/A	No	N/A	
62	Tanzania*	No	N/A	Yes	N/A	
63	Thailand	No	N/A	Yes	N/A	
64	Trinidad and Tobago	No	N/A	Yes	N/A	
65	Tunisia	No	N/A	Yes	N/A	
66	Turkey	No	N/A	Yes	N/A	
67	Uganda*	No	N/A	Yes	N/A	
68	Ukraine	No	N/A	Yes	N/A	
69	United Kingdom	No	N/A	Yes	N/A	

70	United States	No	N/A	Yes	N/A	
71	Venezuela*	No	N/A	Yes	N/A	
72	Viet Nam	No	N/A	Yes	N/A	
73	Zambia	No	N/A	Yes	N/A	



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