

# Ireland

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

Ireland has 74 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-five of those agreements comply with the minimum standard.

Ireland signed the MLI in 2017 and deposited its instrument of ratification on 29 January 2019. The MLI entered into force for Ireland on 1 May 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Ireland is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>74</sup>

## B. Conclusion

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

## Summary of the jurisdiction response – Ireland

	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	Bahrain	Yes MLI		PPT
6	Belarus	No	No	PPT
7	Belgium	Yes MLI		PPT
8	Bosnia-Herzegovina	Yes MLI		PPT
9	Botswana	No	No	PPT
10	Bulgaria	Yes MLI		PPT
11	Canada	Yes MLI		PPT
12	Chile	Yes MLI		PPT
13	China (People's Republic of)	Yes MLI		PPT
14	Croatia	Yes MLI		PPT
15	Cyprus*	Yes MLI		PPT
16	Czechia	Yes MLI		PPT
17	Denmark	Yes MLI		PPT
18	Egypt	Yes MLI		PPT
19	Estonia	No	Yes MLI	PPT
20	Ethiopia*	No	No	PPT
21	Finland	Yes MLI		PPT
22	France	Yes MLI		PPT
23	Georgia	Yes MLI		PPT
24	Germany	Yes other		PPT

<sup>74</sup> For its agreements listed under the MLI, Ireland is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

25	Greece	Yes MLI		PPT
26	Hong Kong (China)	Yes MLI		PPT
27	Hungary	Yes MLI		PPT
28	Iceland	Yes MLI		PPT
29	India	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	Korea	Yes MLI		PPT
35	Kosovo*	Yes other		PPT
36	Kuwait	No	Yes MLI	PPT
37	Latvia	Yes MLI		PPT
38	Lithuania	Yes MLI		PPT
39	Luxembourg	Yes MLI		PPT
40	Malaysia	Yes MLI		PPT
41	Malta	Yes MLI		PPT
42	Mexico	No	Yes MLI	PPT
43	Moldova*	No	No	PPT
44	Montenegro	No	No	PPT
45	Morocco	No	Yes MLI	PPT
46	Netherlands	Yes other		PPT
47	New Zealand	Yes MLI		PPT
48	North Macedonia	No	Yes MLI	PPT
49	Norway	Yes MLI		PPT
50	Pakistan	Yes MLI		PPT
51	Panama	Yes MLI		PPT
52	Poland	Yes MLI		PPT
53	Portugal	Yes MLI		PPT
54	Qatar	Yes MLI		PPT
55	Romania	No	Yes MLI	PPT
56	Russian Federation	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	Yes MLI		PPT
63	Spain	Yes MLI		PPT
64	Sweden	No	Yes MLI	PPT
65	Switzerland	Yes other		PPT
66	Thailand	Yes MLI		PPT
67	Türkiye	No	Yes MLI	PPT
68	Ukraine	Yes MLI		PPT
69	United Arab Emirates	Yes MLI		PPT
70	United Kingdom	Yes MLI		PPT
71	United States	No	No	LOB
72	Uzbekistan	No	No	PPT
73	Viet Nam	No	Yes MLI	PPT
74	Zambia	No	No	PPT



**From:**

## **Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping**

Inclusive Framework on BEPS: Action 6

**Access the complete publication at:**

<https://doi.org/10.1787/36cebf8e-en>

---

### **Please cite this chapter as:**

OECD (2024), "Ireland", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/82e2fae9-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.