

Pakistan

A. Progress in the implementation of the minimum standard

Pakistan has 66 tax agreements in force, as reported in its response to the Peer Review questionnaire. Thirty-eight of those agreements comply with the minimum standard.

Pakistan signed the MLI in 2017 and deposited its instrument of ratification on 18 December 2020, listing its non-compliant agreements. The MLI entered into force for Pakistan on 1 April 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Pakistan is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰⁹

B. Conclusion

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

Summary of the jurisdiction response - Pakistan

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	Yes MLI		PPT
2	Azerbaijan	No	No	
3	Bahrain	Yes MLI		PPT
4	Bangladesh*	No	No	
5	Belarus	No	No	
6	Belgium	Yes MLI		PPT
7	Bosnia-Herzegovina	Yes MLI		PPT
8	Brunei Darussalam	No	No	
9	Bulgaria	Yes other		PPT
10	Canada	Yes MLI		PPT
11	China (People's Republic of)	Yes MLI		PPT
12	Czechia	Yes MLI		PPT
13	Denmark	Yes MLI		PPT+LOB
14	Egypt	Yes MLI		PPT
15	Finland	Yes MLI		PPT
16	France	Yes MLI		PPT
17	Germany	No	No	N/A
18	Hong Kong (China)	Yes MLI		PPT
19	Hungary	Yes MLI		PPT
20	Indonesia	Yes MLI		PPT
21	Iran*	No	No	
22	Ireland	Yes MLI		PPT
23	Italy	No	Yes MLI	PPT

¹⁰⁹ For its agreements listed under the MLI, Pakistan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	Japan	Yes MLI		PPT
25	Jordan	Yes MLI		PPT
26	Kazakhstan	Yes MLI		PPT+LOB
27	Korea	Yes MLI		PPT
28	Kuwait	No	Yes MLI	PPT
29	Kyrgyzstan*	No	No	
30	Lebanon*	No	No	
31	Libya*	No	No	
32	Malaysia	Yes MLI		PPT
33	Malta	Yes MLI		PPT
34	Mauritius	Yes MLI		PPT
35	Morocco	No	Yes MLI	PPT
36	Nepal*	No	No	
37	Netherlands	Yes MLI		PPT
38	Nigeria	No	Yes MLI	PPT
39	Norway	No	No	
40	Oman	Yes MLI		PPT
41	Philippines	No	No	
42	Poland	Yes MLI		PPT
43	Portugal	Yes MLI		PPT
44	Qatar	Yes MLI		PPT
45	Romania	Yes MLI		PPT
46	Saudi Arabia	Yes MLI		PPT
47	Serbia	Yes MLI		PPT
48	Singapore	Yes MLI		PPT
49	South Africa	Yes MLI		PPT
50	Spain	Yes MLI		PPT
51	Sri Lanka	No	No	
52	Sweden	No	Yes MLI	PPT
53	Switzerland	No	No	
54	Syria*	No	No	
55	Tajikistan*	No	No	
56	Thailand	Yes MLI		PPT
57	Tunisia	No	Yes MLI	PPT
58	Türkiye	No	Yes MLI	PPT
59	Turkmenistan*	No	No	
60	Ukraine	Yes MLI		PPT
61	United Arab Emirates	Yes MLI		PPT
62	United Kingdom	Yes MLI		PPT
63	United States	No	No	
64	Uzbekistan	No	No	
65	Viet Nam	No	Yes MLI	PPT
66	Yemen*	No	No	



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