

Estonia

A. Progress in the implementation of the minimum standard

Estonia has 62 tax agreements in force as reported in its response to the Peer Review questionnaire. Nineteen of those agreements comply with the minimum standard.

Estonia signed the MLI in 2018 and deposited its instrument of ratification on 15 January 2021. The MLI entered into force for Estonia on 1 May 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Estonia reserved the right to delay the entry into effect of the provisions of the MLI until Estonia has completed its internal procedures for this purpose with respect to each of its listed agreements.⁵¹ Estonia notified that it completed its internal procedures for the entry into effect of the MLI with respect to its agreements with Austria, Cyprus*, Finland, Latvia, Poland, the Slovak Republic and Ukraine on 25 November 2021 and with respect to its agreements with Belgium, Georgia, India, Isle of Man, Lithuania, Norway and Spain on 1 June 2022.

Estonia has not listed its agreements with Switzerland under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in that agreement.

Estonia is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵²

B. Conclusion

Estonia is encouraged to complete (and notify that it has completed) its internal procedures for the entry into effect of the MLI with respect to its agreements that are covered tax agreements under the MLI and for which no such notification has yet been made.

Summary of the jurisdiction response – Estonia

	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	Yes MLI		PPT
4	Azerbaijan	No	No	PPT
5	Bahrain	No	Yes MLI	PPT
6	Belarus	No	No	PPT
7	Belgium	Yes MLI		PPT
8	Bulgaria	No	Yes MLI	PPT
9	Canada	No	Yes MLI	PPT
10	China (People's Republic of)	No	Yes MLI	PPT

⁵¹ The reservation was made under Article 35(7)(a) of the MLI.

⁵² For its agreements listed under the MLI, Estonia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

11	Croatia	No	Yes MLI	PPT
12	Cyprus*	Yes MLI		PPT
13	Czechia	No	No	PPT
14	Denmark	No	Yes MLI	PPT
15	Finland	Yes MLI		PPT
16	France	No	Yes MLI	PPT
17	Georgia	Yes MLI		PPT
18	Germany	Yes other		PPT
19	Greece	No	Yes MLI	PPT
20	Guernsey	Yes other		PPT
21	Hong Kong (China)	Yes other		PPT
22	Hungary	No	Yes MLI	PPT
23	Iceland	No	Yes MLI	PPT
24	India	Yes MLI		PPT
25	Ireland	No	Yes MLI	PPT
26	Isle of Man	Yes MLI		PPT
27	Israel	No	Yes MLI	PPT
28	Italy	No	Yes MLI	PPT
29	Japan	Yes other		PPT+LOB
30	Jersey	No	Yes MLI	PPT
31	Kazakhstan	No	Yes MLI	PPT
32	Korea	No	Yes MLI	PPT
33	Kyrgyzstan*	No	No	PPT
34	Latvia	Yes MLI		PPT
35	Lithuania	Yes MLI		PPT
36	Luxembourg	No	Yes MLI	PPT
37	Malta	No	Yes MLI	PPT
38	Mauritius	Yes other		PPT
39	Mexico	No	Yes MLI	PPT
40	Moldova*	No	No	PPT
41	Netherlands	No	Yes MLI	PPT
42	North Macedonia	No	Yes MLI	PPT
43	Norway	Yes MLI		PPT
44	Poland	Yes MLI		PPT
45	Portugal	No	Yes MLI	PPT
46	Romania	No	Yes MLI	PPT
47	Serbia	No	Yes MLI	PPT
48	Singapore	No	Yes MLI	PPT
49	Slovak Republic	Yes MLI		PPT
50	Slovenia	No	Yes MLI	PPT
51	Spain	Yes MLI		PPT
52	Sweden	No	Yes MLI	PPT
53	Switzerland	No	No	PPT
54	Thailand	No	Yes MLI	PPT
55	Türkiye	No	Yes MLI	PPT
56	Turkmenistan*	No	No	PPT
57	Ukraine	Yes MLI		PPT
58	United Arab Emirates	No	Yes MLI	PPT
59	United Kingdom	No	Yes MLI	PPT
60	United States	No	No	
61	Uzbekistan	No	No	PPT
62	Viet Nam	No	Yes MLI	PPT



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