

Qatar

A. Progress in the implementation of the minimum standard

Qatar has 78 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-nine of those agreements comply with the minimum standard.

Qatar signed the MLI in 2018 and deposited its instrument of ratification on 23 December 2019. The MLI entered into force for Qatar on April 1 2020. On 25 November 2021, Qatar made an additional notification to expand its list of agreements to be covered under the MLI. Qatar has not listed its agreements with Argentina, Austria, Guernsey, Norway, Switzerland and Ukraine. These agreements will therefore not, at this stage, be modified by the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Qatar has signed a bilateral complying instrument with Bermuda.

Qatar indicated in its response to the Peer Review questionnaire that steps had been taken (other than under the MLI) to implement the minimum standard in the agreements with Austria, Guernsey, Kazakhstan, Switzerland and Ukraine.

Qatar is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁴⁰

B. Conclusion

Qatar gave effect to its plan to implement the minimum standard in its agreements with Tunisia by making a notification on 25 November 2021 to expand its list of agreements to be covered under the MLI to include that agreement.

Qatar has developed a plan for the implementation of the minimum standard in its agreements with Argentina and Norway. Qatar indicated in its response to the Peer Review questionnaire that it intends to contact these jurisdictions to suggest a draft protocol to implement the minimum standard.

Summary of the jurisdiction response - Qatar

	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	Algeria*	No	No	PPT
3	Armenia	No	Yes MLI	PPT
4	Austria	No	No	PPT
5	Azerbaijan*	No	No	PPT
6	Barbados	Yes MLI		PPT
7	Belarus	No	No	PPT
8	Bermuda	Yes other		PPT
9	Bosnia-Herzegovina	Yes MLI		PPT
10	Bulgaria	No	Yes MLI	PPT

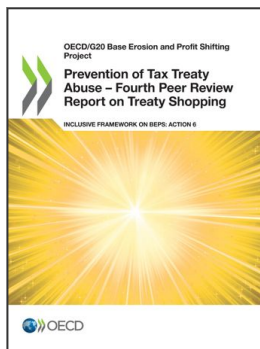
¹⁴⁰ For its agreements listed under the MLI, Qatar is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

11	Brunei Darussalam	No	No	PPT
12	Chad*	No	No	PPT
13	China (People's Republic of)	No	Yes MLI	PPT
14	Croatia	No	Yes MLI	PPT
15	Cuba*	No	No	PPT
16	Cyprus*	Yes MLI		PPT
17	Ecuador*	No	No	PPT
18	Fiji*	No	Yes MLI	PPT
19	France	Yes MLI		PPT
20	Georgia	No	No	PPT
21	Greece	No	Yes MLI	PPT
22	Guernsey	No	No	PPT
23	Hong Kong (China)	No	Yes MLI	PPT
24	Hungary	No	Yes MLI	PPT
25	India	Yes MLI		PPT
26	Indonesia	Yes MLI		PPT
27	Iran*	No	No	PPT
28	Ireland	Yes MLI		PPT
29	Isle of Man	Yes MLI		PPT
30	Italy	No	Yes MLI	PPT
31	Japan	Yes MLI		PPT
32	Jersey	Yes MLI		PTT
33	Jordan	Yes MLI		PPT
34	Kazakhstan	No	No	PPT
35	Kenya	No	Yes MLI	PPT
36	Korea	Yes MLI		PPT
37	Kyrgyzstan*	No	No	PPT
38	Latvia	Yes MLI		PPT
39	Lebanon*	No	No	PPT
40	Luxembourg	Yes MLI		PPT
41	Malaysia	Yes MLI		PPT
42	Malta	Yes MLI		PPT
43	Mauritius	Yes MLI		PPT
44	Mexico	No	Yes MLI	PPT
45	Monaco	Yes MLI		PPT
46	Morocco	No	Yes MLI	PPT
47	Nepal*	No	No	PPT
48	Netherlands	Yes MLI		PPT
49	Nigeria	No	Yes MLI	PPT
50	North Macedonia	No	Yes MLI	PPT
51	Pakistan	Yes MLI		PPT
52	Panama	No	Yes MLI	PPT
53	Philippines*	No	No	PPT
54	Poland	Yes MLI		PPT
55	Portugal	Yes MLI		PPT
56	Romania	No	Yes MLI	PPT
57	Russian Federation	Yes MLI		PPT
58	San Marino	Yes MLI		PPT
59	Senegal	No	Yes MLI	PPT
60	Serbia	Yes MLI		PPT
61	Seychelles	No	Yes MLI	PPT
62	Singapore	Yes MLI		PPT
63	Slovenia	Yes MLI		PPT

64	South Africa	No	Yes MLI	PPT
65	Spain	No	Yes MLI	PPT
66	Sri Lanka	No	No	PPT
67	Sudan*	No	No	PPT
68	Switzerland	No	No	PPT
69	Syrian Arab Republic*	No	No	PPT
70	Turkey	No	Yes MLI	PPT
71	Ukraine	No	No	PPT
72	United Kingdom	Yes MLI		PPT
73	Venezuela*	No	No	PPT
74	Viet Nam	No	No	PPT
75	Yemen*	No	No	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Argentina	Yes
2	Norway	Yes
3	Tunisia	Yes



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