

# Israel

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

Israel has 58 tax agreements in force as reported in its response to the Peer Review questionnaire. Twenty-eight of those agreements comply with the minimum standard.

Israel signed the MLI in 2017 and deposited its instrument of ratification on 13 September 2018. The MLI entered into force for Israel on 1 January 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Israel has not listed its agreements with Germany and 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 those two agreements .

Israel is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>98</sup>

## B. Conclusion

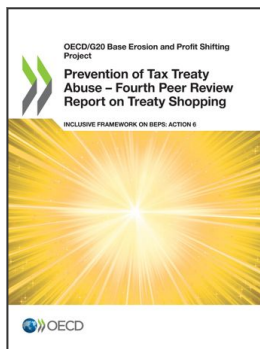
No jurisdiction has raised any concerns about their agreements with Israel.

## Summary of the jurisdiction response - Israel

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	No	PPT
2	Australia	Yes other		PPT
3	Austria	Yes MLI		PPT
4	Azerbaijan*	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Brazil	No	No	PPT
8	Bulgaria	No	Yes MLI	PPT
9	Canada	Yes MLI		PPT
10	China (People's Republic of)	No	Yes MLI	PPT
11	Chinese Taipei*	No	No	PPT
12	Croatia	No	Yes MLI	PPT
13	Czech Republic	Yes MLI		PPT
14	Denmark	Yes MLI		PPT
15	Estonia	No	Yes MLI	PPT
16	Ethiopia*	No	No	PPT
17	Finland	Yes MLI		PPT
18	France	Yes MLI		PPT
19	Georgia	Yes MLI		PPT
20	Germany	No	No	PPT

<sup>98</sup> For its agreements listed under the MLI, Israel is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

21	Greece	No	Yes MLI	PPT
22	Hungary	No	Yes MLI	PPT
23	India	Yes MLI		PPT
24	Ireland	Yes MLI		PPT
25	Italy	No	Yes MLI	PPT
26	Jamaica	No	Yes MLI	PPT
27	Japan	Yes MLI		PPT
28	Korea	Yes MLI		PPT
29	Latvia	Yes MLI		PPT
30	Lithuania	Yes MLI		PPT
31	Luxembourg	Yes MLI		PPT
32	Malta	Yes MLI		PPT
33	Mexico	No	Yes MLI	PPT
34	Moldova*	No	No	PPT
35	Netherlands	Yes MLI		PPT
36	North Macedonia	No	Yes MLI	PPT
37	Norway	No	No	PPT
38	Panama	Yes MLI		PPT
39	Philippines*	No	No	PPT
40	Poland	Yes MLI		PPT
41	Portugal	Yes MLI		PPT
42	Romania	No	Yes MLI	PPT
43	Russian Federation	Yes MLI		PPT
44	Serbia	Yes other		PPT
45	Singapore	Yes MLI		PPT
46	Slovak Republic	Yes MLI		PPT
47	Slovenia	Yes MLI		PPT
48	South Africa	No	Yes MLI	PPT
49	Spain	No	Yes MLI	PPT
50	Sweden	No	Yes MLI	PPT
51	Switzerland	No	No	PPT
52	Thailand	No	No	PPT
53	Turkey	No	Yes MLI	PPT
54	Ukraine	Yes MLI		PPT
55	United Kingdom	Yes other		PPT
56	United States	No	No	PPT
57	Uzbekistan*	No	No	PPT
58	Viet Nam	No	No	PPT



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