

Egypt

A. Progress in the implementation of the minimum standard

Egypt has 59⁴⁹ tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-four of those agreements comply with the minimum standard.

Egypt signed the MLI in 2017 and deposited its instrument of ratification on 30 September 2020, listing its non-compliant agreements concluded with other members of the Inclusive Framework. The MLI entered into force for Egypt on 1 January 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Egypt is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁰

B. Conclusion

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

Summary of the jurisdiction response – Egypt

	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	Austria	No	No	PPT
4	Bahrain	Yes MLI		PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Bulgaria	Yes MLI		PPT
8	Canada	Yes MLI		PPT
9	China (People's Republic of)	Yes MLI		PPT
10	Cyprus*	Yes other		PPT
11	Czechia	Yes MLI		PPT
12	Denmark	Yes MLI		PPT
13	Ethiopia*	No	No	PPT
14	Finland	Yes MLI		PPT
15	France	Yes MLI		PPT
16	Georgia	No	No	PPT
17	Germany	No	No	PPT
18	Greece	Yes MLI		PPT
19	Hungary	Yes MLI		PPT

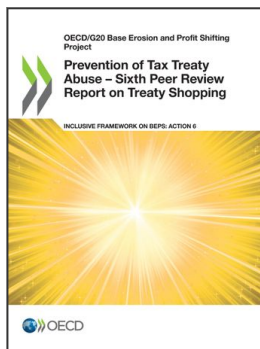
⁴⁹ Egypt indicated in its response to the Peer Review questionnaire that the agreement between the Arab Republic of Egypt and the Council of Ministers of Serbia and Montenegro was inherited between Serbia and has been counted as two separate agreements.

⁵⁰ For its agreements listed under the MLI, Egypt is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

20	India	Yes MLI		PPT
21	Indonesia	Yes MLI		PPT
22	Iraq*	No	No	PPT
23	Ireland	Yes MLI		PPT
24	Italy	No	Yes MLI	PPT
25	Japan	Yes MLI		PPT
26	Jordan	Yes MLI		PPT
27	Korea	Yes MLI		PPT
28	Kuwait	No	Yes MLI	PPT
29	Lebanon*	No	No	PPT
30	Libya*	No	No	PPT
31	Malaysia	Yes MLI		PPT
32	Malta	Yes MLI		PPT
33	Mauritius	Yes MLI		PPT
34	Montenegro	No	No	PPT
35	Morocco	No	Yes MLI	PPT
36	Netherlands	Yes MLI		PPT
37	Norway	No	No	PPT
38	Pakistan	Yes MLI		PPT
39	Palestine*	No	No	PPT
40	Poland	Yes MLI		PPT
41	Romania	No	Yes MLI	PPT
42	Russian Federation	Yes MLI		PPT
43	Saudi Arabia	Yes MLI		PPT
44	Serbia	Yes MLI		PPT
45	Singapore	Yes MLI		PPT
46	South Africa	Yes MLI		PPT
47	Spain	Yes MLI		PPT
48	Sudan*	No	No	PPT
49	Sweden	No	Yes MLI	PPT
50	Switzerland	No	No	PPT
51	Syria*	No	No	PPT
52	Tunisia	No	Yes MLI	PPT
53	Türkiye	No	Yes MLI	PPT
54	Ukraine	Yes MLI		PPT
55	United Arab Emirates	Yes other		PPT
56	United Kingdom	Yes MLI		PPT
57	United States	No	No	D-LOB
58	Yemen*	No	No	PPT

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Uzbekistan	Yes



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