

Slovak Republic

A. Progress in the implementation of the minimum standard

The Slovak Republic has 70 tax agreements in force, as reported in its response to the Peer Review questionnaire. Ten of those agreements, the agreements with Australia, Austria, France, Israel, Japan, Lithuania, Poland, Serbia, Slovenia and the United Kingdom, comply with the minimum standard.

The Slovak Republic signed the MLI in 2017 and deposited its instrument of ratification on 20 September 2018, listing of 64 tax agreements. The MLI entered into force for the Slovak Republic on 1 January 2019.

The Slovak Republic is implementing the minimum standard through the inclusion of the preamble statement and the PPT, combined with the LOB.¹⁴⁶

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019. The Slovak Republic indicated in its response to the Peer Review questionnaire that the agreements not listed under the MLI were either not in force at the time of its signature or too old to be covered under the MLI. The Slovak Republic further indicated in that bilateral negotiations would be used with respect to its agreements with Armenia, Chinese Taipei, Ethiopia, Iran, Mongolia, and the United Arab Emirates.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with the Slovak Republic.

Summary of the jurisdiction response – Slovak Republic

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Armenia	No	N/A	No	N/A	
2	Australia	Yes	PPT alone	N/A	N/A	
3	Austria	Yes	PPT alone	N/A	N/A	
4	Belarus*	No	N/A	Yes	N/A	
5	Belgium	No	N/A	Yes	N/A	
6	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
7	Brazil	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Chinese Taipei*	No	N/A	No	N/A	
12	Croatia	No	N/A	Yes	N/A	
13	Cyprus*	No	N/A	Yes	N/A	
14	Czech Republic	No	N/A	Yes	N/A	
15	Denmark	No	N/A	Yes	N/A	

16	Estonia	No	N/A	Yes	N/A	
17	Ethiopia*	No	N/A	No	N/A	
18	Finland	No	N/A	Yes	N/A	
19	France	Yes	PPT alone	N/A	N/A	
20	Georgia	No	N/A	Yes	N/A	
21	Germany	No	N/A	Yes	N/A	
22	Greece	No	N/A	Yes	N/A	
23	Hungary	No	N/A	Yes	N/A	
24	Iceland	No	N/A	Yes	N/A	
25	India	No	N/A	Yes	N/A	
26	Indonesia	No	N/A	Yes	N/A	
27	Iran*	No	N/A	No	N/A	
28	Ireland	No	N/A	Yes	N/A	
29	Israel	Yes	PPT alone	N/A	N/A	
30	Italy	No	N/A	Yes	N/A	
31	Japan	Yes	PPT alone	N/A	N/A	
32	Kazakhstan	No	N/A	Yes	N/A	
33	Korea	No	N/A	Yes	N/A	
34	Kuwait*	No	N/A	Yes	N/A	
35	Latvia	No	N/A	Yes	N/A	
36	Libya*	No	N/A	Yes	N/A	
37	Lithuania	Yes	PPT alone	N/A	N/A	
38	Luxembourg	No	N/A	Yes	N/A	
39	North Macedonia	No	N/A	Yes	N/A	
40	Malaysia	No	N/A	Yes	N/A	
41	Malta	No	N/A	Yes	N/A	
42	Mexico	No	N/A	Yes	N/A	
43	Moldova*	No	N/A	Yes	N/A	
44	Mongolia	No	N/A	No	N/A	
45	Montenegro*	No	N/A	Yes	N/A	
46	Netherlands	No	N/A	Yes	N/A	
47	Nigeria	No	N/A	Yes	N/A	
48	Norway	No	N/A	Yes	N/A	
49	Poland	Yes	PPT alone	N/A	N/A	
50	Portugal	No	N/A	Yes	N/A	
51	Romania	No	N/A	Yes	N/A	
52	Russia	No	N/A	Yes	N/A	
53	Serbia	Yes	PPT alone	N/A	N/A	
54	Singapore	No	N/A	Yes	N/A	
55	Slovenia	Yes	PPT alone	N/A	N/A	
56	South Africa	No	N/A	Yes	N/A	
57	Spain	No	N/A	Yes	N/A	
58	Sri Lanka	No	N/A	Yes	N/A	
59	Sweden	No	N/A	Yes	N/A	
60	Switzerland	No	N/A	Yes	N/A	
61	Syrian Arab Republic*	No	N/A	Yes	N/A	
62	Tunisia	No	N/A	Yes	N/A	
63	Turkey	No	N/A	Yes	N/A	
64	Turkmenistan*	No	N/A	Yes	N/A	
65	Ukraine	No	N/A	Yes	N/A	
66	United Arab Emirates	No	N/A	No	N/A	
67	United Kingdom	Yes	PPT alone	N/A	N/A	

68	United States	No	N/A	Yes	N/A	
69	Uzbekistan*	No	N/A	Yes	N/A	
70	Viet Nam	No	N/A	Yes	N/A	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), “Slovak Republic”, in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/8c8920de-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.