

India

A. Progress in the implementation of the minimum standard

India has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire. 36 of those agreements, the agreements with Australia, Austria, Belgium, Canada, China, Cyprus*, Denmark, Finland, France, Georgia, Iceland, Iran*⁶⁵, Ireland, Israel, Japan, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, New Zealand, Norway, Poland, Portugal, Qatar, Russia, Saudi Arabia, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, United Arab Emirates, the United Kingdom and Uruguay comply with the minimum standard.

India signed the MLI in 2017 and deposited its instrument of ratification on 25 June 2019. The MLI entered into force for India on 1 October 2019.

India is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁶⁶ India has also given a statement of acceptance of the PPT as an interim measure.

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

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

Summary of the jurisdiction response - India

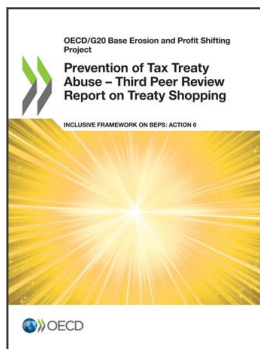
	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	Yes	N/A	
2	Armenia	No	N/A	Yes	N/A	
3	Australia	Yes	PPT alone	N/A	N/A	
4	Austria	Yes	PPT alone	N/A	N/A	
5	Bangladesh*	No	N/A	Yes	N/A	Not a signatory to the MLI
6	Belarus*	No	N/A	Yes	N/A	Not a signatory to the MLI
7	Belgium	Yes	PPT alone	N/A	N/A	
8	Bhutan*	No	N/A	Yes	N/A	Not a signatory to the MLI
9	Botswana	No	N/A	Yes	N/A	Not a signatory to the MLI
10	Brazil	No	N/A	Yes	N/A	Not a signatory to the MLI
11	Bulgaria	No	N/A	Yes	N/A	
12	Canada	Yes	PPT alone	N/A	N/A	
13	China (People's)	Yes	PPT alone	N/A	N/A	

⁶⁵ Internal procedures have been completed for India, whereas, in respect of Iran*, internal procedures for the ratification of the agreement are underway.

⁶⁶ For its agreements listed under the MLI, India is implementing the preamble statement (Article 6 of the MLI), the PPT (Article 7 of the MLI) and the simplified LOB (Article 7(6) of the MLI).

	Republic of)					
14	Colombia	No	N/A	Yes	N/A	
15	Croatia	No	N/A	Yes	N/A	
16	Cyprus*	Yes	PPT alone	N/A	N/A	
17	Czech Republic	No	N/A	Yes	N/A	
18	Denmark	Yes	PPT and LOB	N/A	N/A	
19	Egypt	No	N/A	Yes	N/A	
20	Estonia	No	N/A	Yes	N/A	
21	Ethiopia*	No	N/A	Yes	N/A	Not a signatory to the MLI
22	Fiji*	No	N/A	Yes	N/A	
23	Finland	Yes	PPT alone	N/A	N/A	
24	France	Yes	PPT alone	N/A	N/A	
25	Georgia	Yes	PPT alone	N/A	N/A	
26	Germany	No	N/A	Yes	N/A	India not included as a CTA
27	Greece	No	N/A	Yes	N/A	
28	Hong Kong (China)	No	N/A	Yes	N/A	India not included as a CTA
29	Hungary	No	N/A	Yes	N/A	
30	Iceland	Yes	PPT alone	N/A	N/A	
31	Indonesia	No	N/A	Yes	N/A	
32	Iran*	Yes	PPT alone	N/A	N/A	
33	Ireland	Yes	PPT alone	N/A	N/A	
34	Israel	Yes	PPT alone	N/A	N/A	
35	Italy	No	N/A	Yes	N/A	
36	Japan	Yes	PPT alone	N/A	N/A	
37	Jordan	No	N/A	Yes	N/A	
38	Kazakhstan	No	N/A	Yes	N/A	
39	Kenya	No	N/A	Yes	N/A	
40	Korea	No	N/A	Yes	N/A	
41	Kuwait*	No	N/A	Yes	N/A	
42	Kyrgyzstan*	No	N/A	Yes	N/A	Not a signatory to the MLI
43	Latvia	Yes	PPT alone	N/A	N/A	
44	Libya*	No	N/A	Yes	N/A	Not a signatory to the MLI
45	Lithuania	Yes	PPT alone	N/A	N/A	
46	Luxembourg	Yes	PPT alone	N/A	N/A	
47	Malaysia	No	N/A	Yes	N/A	
48	Malta	Yes	PPT alone	N/A	N/A	
49	Mauritius	No	N/A	Yes	N/A	India not included as a CTA
50	Mexico	No	N/A	Yes	N/A	
51	Mongolia	No	N/A	Yes	N/A	Not a signatory to the MLI
52	Montenegro	No	N/A	Yes	N/A	Not a signatory to the MLI
53	Morocco	No	N/A	Yes	N/A	
54	Mozambique*	No	N/A	Yes	N/A	Not a signatory to the MLI
55	Myanmar*	No	N/A	Yes	N/A	Not a signatory to the MLI
56	Namibia	No	N/A	Yes	N/A	Not a signatory to the MLI
57	Nepal*	No	N/A	Yes	N/A	Not a signatory to the MLI
58	Netherlands	Yes	PPT alone	Yes	N/A	
59	New Zealand	Yes	PPT alone	Yes	N/A	
60	North Macedonia	No	N/A	Yes	N/A	
61	Norway	Yes	PPT and LOB	Yes	N/A	
62	Oman	No	N/A	Yes	N/A	India not included as a CTA

63	Philippines*	No	N/A	Yes	N/A	Not a signatory to the MLI
64	Poland	Yes	PPT alone	N/A	N/A	
65	Portugal	Yes	PPT alone	N/A	N/A	
66	Qatar	Yes	PPT alone	N/A	N/A	
67	Romania	No	N/A	Yes	N/A	
68	Russia	Yes	PPT and LOB	N/A	N/A	
69	Saudi Arabia	Yes	PPT alone	N/A	N/A	
70	Serbia	Yes	PPT alone	N/A	N/A	
71	Singapore	Yes	PPT alone	N/A	N/A	
72	Slovak Republic	Yes	PPT and LOB	N/A	N/A	
73	Slovenia	Yes	PPT alone	N/A	N/A	
74	South Africa	No	N/A	Yes	N/A	
75	Spain	No	N/A	Yes	N/A	
76	Sri Lanka	No	N/A	Yes	N/A	Not a signatory to the MLI
77	Sudan*	No	N/A	Yes	N/A	Not a signatory to the MLI
78	Sweden	No	N/A	Yes	N/A	
79	Switzerland	No	N/A	Yes	N/A	India not included as a CTA
80	Syrian Arab Republic*	No	N/A	Yes	N/A	Not a signatory to the MLI
81	Tajikistan*	No	N/A	Yes	N/A	Not a signatory to the MLI
82	Tanzania*	No	N/A	Yes	N/A	Not a signatory to the MLI
83	Thailand	No	N/A	Yes	N/A	Not a signatory to the MLI
84	Trinidad and Tobago	No	N/A	Yes	N/A	Not a signatory to the MLI
85	Turkey	No	N/A	Yes	N/A	
86	Turkmenistan*	No	N/A	Yes	N/A	Not a signatory to the MLI
87	Uganda*	No	N/A	Yes	N/A	Not a signatory to the MLI
88	Ukraine	Yes	PPT alone	N/A	N/A	
89	United Arab Emirates	Yes	PPT alone	N/A	N/A	
90	United Kingdom	Yes	PPT alone	N/A	N/A	
91	United States	No	N/A	Yes	N/A	Not a signatory to the MLI
92	Uruguay	Yes	PPT and LOB	N/A	N/A	
93	Uzbekistan*	No	N/A	Yes	N/A	Not a signatory to the MLI
94	Viet Nam	No	N/A	Yes	N/A	
95	Zambia	No	N/A	Yes	N/A	Not a signatory to the MLI



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