

Egypt

A. Progress in the implementation of the minimum standard

Egypt has 57 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Egypt signed the MLI in 2017, listing 55 tax agreements.

Egypt is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴⁹

The agreements that will be modified by the MLI will 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 Egypt.

Summary of the jurisdiction response – Egypt

	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	Algeria*	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Bahrain	No	N/A	Yes	N/A	
5	Belarus*	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bulgaria	No	N/A	Yes	N/A	
8	Canada	No	N/A	Yes	N/A	
9	China (People's Republic of)	No	N/A	Yes	N/A	
10	Cyprus*	No	N/A	Yes	N/A	
11	Czech Republic	No	N/A	Yes	N/A	
12	Denmark	No	N/A	Yes	N/A	
13	Ethiopia*	No	N/A	Yes	N/A	
14	Finland	No	N/A	Yes	N/A	
15	France	No	N/A	Yes	N/A	
16	Georgia	No	N/A	Yes	N/A	
17	Germany	No	N/A	Yes	N/A	
18	Greece	No	N/A	Yes	N/A	
19	Hungary	No	N/A	Yes	N/A	
20	India	No	N/A	Yes	N/A	
21	Indonesia	No	N/A	Yes	N/A	
22	Iraq*	No	N/A	Yes	N/A	
23	Ireland	No	N/A	Yes	N/A	

24	Italy	No	N/A	Yes	N/A	
25	Japan	No	N/A	Yes	N/A	
26	Jordan*	No	N/A	Yes	N/A	
27	Korea	No	N/A	Yes	N/A	
28	Kuwait*	No	N/A	Yes	N/A	
29	Lebanon*	No	N/A	Yes	N/A	
30	Libya*	No	N/A	Yes	N/A	
31	Malaysia	No	N/A	Yes	N/A	
32	Malta	No	N/A	Yes	N/A	
33	Mauritius	No	N/A	Yes	N/A	
34	Morocco	No	N/A	Yes	N/A	
35	Netherlands	No	N/A	Yes	N/A	
36	Norway	No	N/A	Yes	N/A	
37	Pakistan	No	N/A	Yes	N/A	
38	Palestinian Authority*	No	N/A	Yes	N/A	
39	Poland	No	N/A	Yes	N/A	
40	Romania	No	N/A	Yes	N/A	
41	Russia	No	N/A	Yes	N/A	
42	Saudi Arabia	No	N/A	No	N/A	
43	Serbia	No	N/A	Yes	N/A	
44	Singapore	No	N/A	Yes	N/A	
45	South Africa	No	N/A	Yes	N/A	
46	Spain	No	N/A	Yes	N/A	
47	Sudan*	No	N/A	Yes	N/A	
48	Sweden	No	N/A	Yes	N/A	
49	Switzerland	No	N/A	Yes	N/A	
50	Syrian Arab Republic*	No	N/A	Yes	N/A	
51	Tunisia	No	N/A	Yes	N/A	
52	Turkey	No	N/A	Yes	N/A	
53	Ukraine	No	N/A	Yes	N/A	
54	United Arab Emirates	No	N/A	Yes	N/A	
55	United Kingdom	No	N/A	Yes	N/A	
56	United States	No	N/A	No	N/A	
57	Yemen*	No	N/A	Yes	N/A	



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