

Israel

A. Progress in the implementation of the minimum standard

Israel has 60 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-nine 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 agreements.

Israel is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁶

B. Conclusion

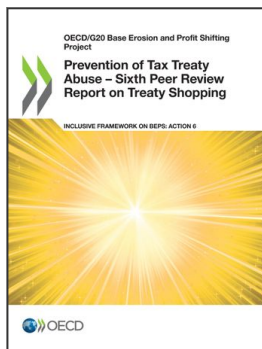
No jurisdiction has raised any concerns about their agreements with Israel.

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	Albania	Yes other		PPT
2	Armenia	No	No	PPT
3	Australia	Yes other		PPT
4	Austria	Yes MLI		PPT
5	Azerbaijan	No	No	PPT
6	Belarus	No	No	PPT
7	Belgium	Yes MLI		PPT
8	Brazil	No	No	PPT
9	Bulgaria	Yes MLI		PPT
10	Canada	Yes MLI		PPT
11	China (People's Republic of)	Yes MLI		PPT
12	Chinese Taipei*	No	No	PPT
13	Croatia	Yes MLI		PPT
14	Czechia	Yes MLI		PPT
15	Denmark	Yes MLI		PPT
16	Estonia	No	Yes MLI	PPT
17	Ethiopia*	No	No	PPT
18	Finland	Yes MLI		PPT
19	France	Yes MLI		PPT
20	Georgia	Yes MLI		PPT

⁷⁶ 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	Germany	No	No	PPT
22	Greece	Yes MLI		PPT
23	Hungary	Yes MLI		PPT
24	India	Yes MLI		PPT
25	Ireland	Yes MLI		PPT
26	Italy	No	Yes MLI	PPT
27	Jamaica	No	Yes MLI	PPT
28	Japan	Yes MLI		PPT
29	Korea	Yes MLI		PPT
30	Latvia	Yes MLI		PPT
31	Lithuania	Yes MLI		PPT
32	Luxembourg	Yes MLI		PPT
33	Malta	Yes MLI		PPT
34	Mexico	No	Yes MLI	PPT
35	Moldova*	No	No	PPT
36	Netherlands	Yes MLI		PPT
37	North Macedonia	No	Yes MLI	PPT
38	Norway	No	No	PPT
39	Panama	Yes MLI		PPT
40	Philippines	No	No	PPT
41	Poland	Yes MLI		PPT
42	Portugal	Yes MLI		PPT
43	Romania	Yes MLI		PPT
44	Russian Federation	Yes MLI		PPT
45	Serbia	Yes other		PPT
46	Singapore	Yes MLI		PPT
47	Slovak Republic	Yes MLI		PPT
48	Slovenia	Yes MLI		PPT
49	South Africa	Yes MLI		PPT
50	Spain	Yes MLI		PPT
51	Sweden	No	Yes MLI	PPT
52	Switzerland	No	No	PPT
53	Thailand	Yes MLI		PPT
54	Türkiye	No	Yes MLI	PPT
55	Ukraine	Yes MLI		PPT
56	United Arab Emirates	Yes other		PPT
57	United Kingdom	Yes other		PPT
58	United States	No	No	
59	Uzbekistan	No	No	PPT
60	Viet Nam	No	Yes MLI	PPT



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), "Israel", in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/99397a07-en>

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>.