

Belarus

A. Progress in the implementation of the minimum standard

Belarus has 72 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements comply with the minimum standard.

Belarus has not signed the MLI.

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

In their responses to the Peer Review questionnaire, Germany, Italy and Japan indicated that their agreements with Belarus did not give rise to material treaty shopping concerns for their respective jurisdictions.

B. Conclusion

Recommendation

It is recommended that Belarus formulates a plan for the implementation of the minimum standard in its agreements for which no steps have yet been taken and that were concluded with members of the BEPS Inclusive Framework (Armenia, Austria, Bahrain, Belgium, Bulgaria, China (People's Republic of), Croatia, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Georgia, Hungary, India, Indonesia, Ireland, Israel, Kazakhstan, Korea, Latvia, Lithuania, North Macedonia, Malaysia, Mongolia, Montenegro, Netherlands, Oman, Pakistan, Poland, Qatar, Romania, Russian Federation, Saudi Arabia, Serbia, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Turkey, Ukraine, United Arab Emirates, and Viet Nam).

Summary of the jurisdiction response – Belarus

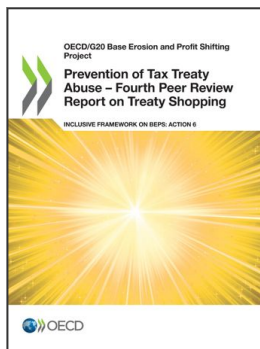
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Hong Kong (China)	Yes other		PPT
2	United Kingdom	Yes other		PPT
3	United States	No	No	D-LOB

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Armenia	Yes
2	Austria	Yes
3	Azerbaijan*	No
4	Bahrain	Yes
5	Bangladesh*	No

6	Belgium	Yes
7	Bulgaria	Yes
8	China (People's Republic of)	Yes
9	Croatia	Yes
10	Cyprus*	No
11	Czech Republic	Yes
12	Democratic People's Republic of Korea	No
13	Denmark	Yes
14	Ecuador*	No
15	Egypt	Yes
16	Estonia	Yes
17	Finland	Yes
18	France	Yes
19	Georgia	Yes
20	Germany	Yes
21	Hungary	Yes
22	India	Yes
23	Indonesia	Yes
24	Iran*	No
25	Ireland	Yes
26	Israel	Yes
27	Italy	Yes
28	Japan	Yes
29	Kazakhstan	Yes
30	Korea	Yes
31	Kuwait*	No
32	Kyrgyzstan*	No
33	Laos*	No
34	Latvia	Yes
35	Lebanon*	No
36	Lithuania	Yes
37	Malaysia	Yes
38	Moldova*	No
39	Mongolia	Yes
40	Montenegro	Yes
41	Netherlands	Yes
42	North Macedonia	Yes
43	Oman	Yes
44	Pakistan	Yes
45	Poland	Yes
46	Qatar	Yes
47	Romania	Yes
48	Russian Federation	Yes
49	Saudi Arabia	Yes
50	Serbia	Yes
51	Singapore	Yes
52	Slovak Republic	Yes
53	Slovenia	Yes
54	South Africa	Yes
55	Spain	Yes
56	Sri Lanka	Yes
57	Sweden	Yes
58	Switzerland	Yes

59	Syria*	No
60	Tajikistan*	No
61	Thailand	Yes
62	Turkey	Yes
63	Turkmenistan*	No
64	Ukraine	Yes
65	United Arab Emirates	Yes
66	Uzbekistan*	No
67	Venezuela*	No
68	Viet Nam	Yes



From:

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

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Belarus”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/994742d6-en>

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