

# Canada

## A. Progress in the implementation of the minimum standard

Canada has 94 tax agreements in force,<sup>35</sup> as reported in its response to the Peer Review questionnaire. Thirty-six of those agreements comply with the minimum standard.

Canada signed the MLI in 2017 and deposited its instrument of ratification on 29 August 2019. The MLI entered into force for Canada on 1 December 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Canada 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 the agreements with Brazil, Germany, Norway, Switzerland and the United States.

Canada is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>36</sup>

## B. Conclusion

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

## Summary of the jurisdiction response - Canada

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	PPT
2	Argentina	No	Yes MLI	PPT
3	Armenia	No	Yes MLI	PPT
4	Australia	Yes MLI		PPT
5	Austria	Yes MLI		PPT
6	Azerbaijan*	No	No	PPT
7	Bangladesh*	No	No	PPT
8	Barbados	No	Yes MLI	PPT
9	Belgium	Yes MLI		PPT
10	Brazil	No	No	
11	Bulgaria	No	Yes MLI	PPT
12	Cameroon	No	Yes MLI	PPT
13	Chile	No	Yes MLI	PPT
14	China (People's Republic of)	No	Yes MLI	PPT
15	Colombia	No	Yes MLI	PPT

<sup>35</sup> This includes an Arrangement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income between the Canadian Trade Office in Taipei and the Taipei Economic and Cultural Office in Canada.

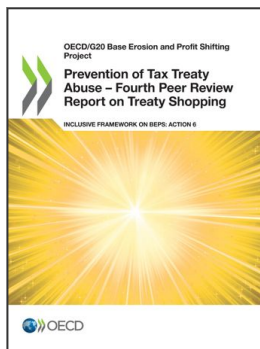
<sup>36</sup> For its agreements listed under the MLI, Canada is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Canada expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of PPT alone as an interim measure, it intends where possible to adopt an LOB provision in addition to or in replacement of the PPT through bilateral negotiation.

16	Côte d'Ivoire	No	Yes MLI	PPT
17	Croatia	No	Yes MLI	PPT
18	Cyprus*	Yes MLI		PPT
19	Czech Republic	Yes MLI		PPT
20	Denmark	Yes MLI		PPT
21	Dominican Republic	No	No	PPT
22	Egypt	Yes MLI		PPT
23	Estonia	No	Yes MLI	PPT
24	Finland	Yes MLI		PPT
25	France	Yes MLI		PPT
26	Gabon	No	Yes MLI	PPT
27	Germany	No	No	
28	Greece	No	Yes MLI	PPT
29	Hong Kong (China)	No	Yes MLI	PPT
30	Hungary	No	Yes MLI	PPT
31	Iceland	Yes MLI		PPT
32	India	Yes MLI		PPT
33	Indonesia	Yes MLI		PPT
34	Ireland	Yes MLI		PPT
35	Israel	Yes MLI		PPT
36	Italy	No	Yes MLI	PPT
37	Jamaica	No	Yes MLI	PPT
38	Japan	Yes MLI		PPT
39	Jordan	Yes MLI		PPT
40	Kazakhstan	Yes MLI		PPT
41	Kenya	No	Yes MLI	PPT
42	Korea	Yes MLI		PPT
43	Kuwait*	No	Yes MLI	PPT
44	Latvia	Yes MLI		PPT
45	Lithuania	Yes MLI		PPT
46	Luxembourg	Yes MLI		PPT
47	Malaysia	No	Yes MLI	PPT
48	Malta	Yes MLI		PPT
49	Mexico	No	Yes MLI	PPT
50	Moldova*	No	No	PPT
51	Mongolia	No	No	PPT
52	Morocco	No	Yes MLI	PPT
53	Netherlands	Yes MLI		PPT
54	New Zealand	Yes MLI		PPT
55	Nigeria	No	Yes MLI	PPT
56	Norway	No	No	n/a
57	Oman	Yes MLI		PPT
58	Pakistan	Yes MLI		PPT
59	Papua New Guinea	No	Yes MLI	PPT
60	Peru	No	Yes MLI	PPT
61	Philippines*	No	No	PPT
62	Poland	Yes MLI		PPT
63	Portugal	Yes MLI		PPT
64	Romania	No	Yes MLI	PPT
65	Russian Federation	Yes MLI		PPT
66	Senegal	No	Yes MLI	PPT
67	Serbia	Yes MLI		PPT
68	Singapore	Yes MLI		PPT

69	Slovak Republic	Yes MLI		PPT
70	Slovenia	Yes MLI		PPT
71	South Africa	No	Yes MLI	PPT
72	Spain	No	Yes MLI	PPT
73	Sri Lanka	No	No	PPT
74	Sweden	No	Yes MLI	PPT
75	Switzerland	No	No	n/a
76	Tanzania*	No	No	PPT
77	Thailand	No	No	PPT
78	Trinidad and Tobago	No	No	PPT
79	Tunisia	No	Yes MLI	PPT
80	Turkey	No	Yes MLI	PPT
81	Ukraine	Yes MLI		PPT
82	United Arab Emirates	Yes MLI		PPT
83	United Kingdom	Yes MLI		PPT
84	United States	No	No	
85	Viet Nam	No	No	PPT
86	Zambia	No	No	PPT
87	Zimbabwe*	No	No	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No
2	Ecuador*	No
3	Guyana*	No
4	Kyrgyzstan*	No
5	Madagascar*	No
6	Uzbekistan*	No
7	Venezuela*	No



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