

Portugal

A. Progress in the implementation of the minimum standard

Portugal has 77 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Portugal signed the MLI in 2017, listing 77 tax agreements.¹²¹

Portugal is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹²²

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 Portugal.

Summary of the jurisdiction response – Portugal

	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	Algeria*	No	N/A	Yes	N/A	
2	Andorra	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Bahrain	No	N/A	Yes	N/A	
5	Barbados	No	N/A	Yes	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Brazil	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Cabo Verde	No	N/A	Yes	N/A	
10	Canada	No	N/A	Yes	N/A	
11	Chile	No	N/A	Yes	N/A	
12	China (People's Republic of)	No	N/A	Yes	N/A	
13	Colombia	No	N/A	Yes	N/A	
14	Cote d'Ivoire	No	N/A	Yes	N/A	
15	Croatia	No	N/A	Yes	N/A	
16	Cuba*	No	N/A	Yes	N/A	
17	Cyprus*	No	N/A	Yes	N/A	
18	Czech Republic	No	N/A	Yes	N/A	
19	Denmark	No	N/A	Yes	N/A	
20	Estonia	No	N/A	Yes	N/A	
21	Ethiopia*	No	N/A	Yes	N/A	
22	France	No	N/A	Yes	N/A	

23	Georgia	No	N/A	Yes	N/A	
24	Germany	No	N/A	Yes	N/A	
25	Greece	No	N/A	Yes	N/A	
26	Guinea-Bissau*	No	N/A	Yes	N/A	
27	Hong Kong (China)	No	N/A	Yes	N/A	
28	Hungary	No	N/A	Yes	N/A	
29	Iceland	No	N/A	Yes	N/A	
30	India	No	N/A	Yes	N/A	
31	Indonesia	No	N/A	Yes	N/A	
32	Ireland	No	N/A	Yes	N/A	
33	Israel	No	N/A	Yes	N/A	
34	Italy	No	N/A	Yes	N/A	
35	Japan	No	N/A	Yes	N/A	
36	Korea	No	N/A	Yes	N/A	
37	Kuwait*	No	N/A	Yes	N/A	
38	Latvia	No	N/A	Yes	N/A	
39	Lithuania	No	N/A	Yes	N/A	
40	Luxembourg	No	N/A	Yes	N/A	
41	Macau (China)	No	N/A	Yes	N/A	
42	Malta	No	N/A	Yes	N/A	
43	Mexico	No	N/A	Yes	N/A	
44	Moldova*	No	N/A	Yes	N/A	
45	Montenegro*	No	N/A	Yes	N/A	
46	Morocco	No	N/A	Yes	N/A	
47	Mozambique*	No	N/A	Yes	N/A	
48	Netherlands	No	N/A	Yes	N/A	
49	Norway	No	N/A	Yes	N/A	
50	Oman	No	N/A	Yes	N/A	
51	Pakistan	No	N/A	Yes	N/A	
52	Panama	No	N/A	Yes	N/A	
53	Peru	No	N/A	Yes	N/A	
54	Poland	No	N/A	Yes	N/A	
55	Qatar	No	N/A	Yes	N/A	
56	Romania	No	N/A	Yes	N/A	
57	Russia	No	N/A	Yes	N/A	
58	San Marino	No	N/A	Yes	N/A	
59	Sao Tome and Principe*	No	N/A	Yes	N/A	
60	Saudi Arabia	No	N/A	Yes	N/A	
61	Senegal	No	N/A	Yes	N/A	
62	Singapore	No	N/A	Yes	N/A	
63	Slovak Republic	No	N/A	Yes	N/A	
64	Slovenia	No	N/A	Yes	N/A	
65	South Africa	No	N/A	Yes	N/A	
66	Spain	No	N/A	Yes	N/A	
67	Sweden	No	N/A	Yes	PPT alone	
68	Switzerland	No	N/A	Yes	N/A	
69	Tunisia	No	N/A	Yes	N/A	
70	Turkey	No	N/A	Yes	N/A	
71	Ukraine	No	N/A	Yes	N/A	
72	United Arab Emirates	No	N/A	Yes	N/A	
73	United Kingdom	No	N/A	Yes	N/A	

74	United States	No	N/A	Yes	N/A	
75	Uruguay	No	N/A	Yes	N/A	
76	Venezuela*	No	N/A	Yes	N/A	
77	Viet Nam	No	N/A	Yes	N/A	



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