

# Panama

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

Panama has 17 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Israel, complies with the minimum standard.

Panama signed the MLI in 2018 and deposited its instrument of ratification on 5 November 2020, listing its non-compliant agreements. The MLI entered into force for Panama on 1 March 2021. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Panama is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>134</sup>

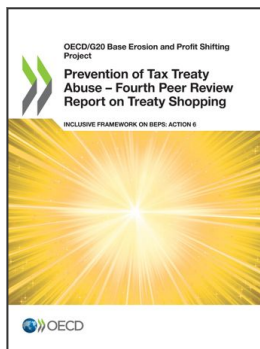
## B. Conclusion

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

## Summary of the jurisdiction response - Panama

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Barbados	No	Yes MLI	PPT
2	Czech Republic	No	No	PPT
3	France	No	Yes MLI	PPT
4	Ireland	No	Yes MLI	PPT
5	Israel	Yes MLI		PPT
6	Italy	No	No	PPT
7	Korea	No	Yes MLI	PPT
8	Luxembourg	No	Yes MLI	PPT
9	Mexico	No	Yes MLI	
10	Netherlands	No	Yes MLI	PPT
11	Portugal	No	Yes MLI	PPT
12	Qatar	No	Yes MLI	PPT
13	Singapore	No	Yes MLI	PPT
14	Spain	No	Yes MLI	
15	United Arab Emirates	No	Yes MLI	PPT
16	United Kingdom	No	Yes MLI	PPT
17	Viet Nam	No	No	

<sup>134</sup> For its agreements listed under the MLI, Panama is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).



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