

Ukraine

A. Progress in the implementation of the minimum standard

Ukraine has 75 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-seven of those agreements comply with the minimum standard.

Ukraine signed the MLI in 2018 and deposited its instrument of ratification on 8 August 2019. The MLI entered into force for Ukraine 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.

Ukraine has not listed its agreement with Qatar to be modified under the MLI, but has signed a bilateral complying instrument in respect of the agreements with Qatar and Spain.

Ukraine 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 its agreements with Germany and Montenegro.

Ukraine is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶¹

B. Conclusion

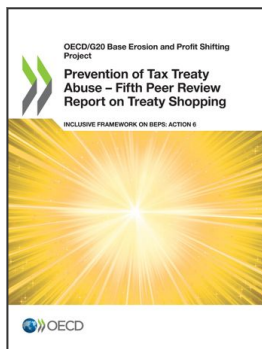
No jurisdiction has raised any concerns about their agreements with Ukraine.

Summary of the jurisdiction response - Ukraine

	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	Armenia	No	Yes MLI	PPT
3	Austria	Yes other		PPT
4	Azerbaijan*	No	No	PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Brazil	No	No	PPT
8	Bulgaria	No	Yes MLI	PPT
9	Canada	Yes MLI		PPT
10	China (People's Republic of)	No	Yes MLI	PPT
11	Croatia	Yes MLI		PPT
12	Cyprus*	Yes MLI		PPT
13	Czech Republic	No	No	PPT
14	Denmark	Yes MLI		PPT
15	Egypt	Yes MLI		PPT
16	Estonia	Yes MLI		PPT
17	Finland	Yes MLI		PPT
18	France	Yes MLI		PPT
19	Georgia	No	No	PPT
20	Germany	No	No	PPT
21	Greece	Yes MLI		PPT

¹⁶¹ For its agreements listed under the MLI, Ukraine is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

22	Hungary	Yes MLI		PPT
23	Iceland	Yes MLI		PPT
24	India	Yes MLI		PPT
25	Indonesia	No	No	PPT
26	Iran*	No	No	PPT
27	Ireland	Yes MLI		PPT
28	Israel	Yes MLI		PPT
29	Italy	No	Yes MLI	PPT
30	Japan	Yes MLI		PPT
31	Jordan	Yes MLI		PPT
32	Kazakhstan	Yes MLI		PPT
33	Korea	Yes MLI		PPT
34	Kuwait*	No	No	PPT
35	Kyrgyzstan*	No	No	PPT
36	Latvia	Yes MLI		PPT
37	Lebanon*	No	No	PPT
38	Libya*	No	No	PPT
39	Lithuania	Yes MLI		PPT
40	Luxembourg	Yes MLI		PPT
41	Malaysia	No	No	PPT
42	Malta	Yes MLI		PPT
43	Mexico	No	Yes MLI	PPT
44	Moldova*	No	No	PPT
45	Mongolia	No	No	PPT
46	Montenegro	No	No	PPT
47	Morocco	No	Yes MLI	PPT
48	Netherlands	Yes other		PPT
49	North Macedonia	No	Yes MLI	PPT
50	Norway	No	No	PPT
51	Pakistan	Yes MLI		PPT
52	Poland	Yes MLI		PPT
53	Portugal	Yes MLI		PPT
54	Qatar	No	Yes other	PPT
55	Romania	No	Yes MLI	PPT
56	Russian Federation	Yes MLI		PPT
57	Saudi Arabia	Yes MLI		PPT
58	Serbia	Yes MLI		PPT
59	Singapore	Yes MLI		PPT
60	Slovak Republic	Yes MLI		PPT
61	Slovenia	Yes MLI		PPT
62	South Africa	No	Yes MLI	PPT
63	Spain	No	Yes other	PPT
64	Sweden	No	Yes MLI	PPT
65	Switzerland	Yes other		PPT
66	Syrian Arab Republic*	No	No	PPT
67	Tajikistan*	No	No	PPT
68	Thailand	No	Yes MLI	PPT
69	Türkiye	No	Yes MLI	PPT
70	Turkmenistan*	No	No	PPT
71	United Arab Emirates	Yes MLI		PPT
72	United Kingdom	Yes other		PPT
73	United States	No	No	
74	Uzbekistan*	No	No	PPT
75	Viet Nam	No	Yes MLI	PPT



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