Montenegro

A. Progress in the implementation of the minimum standard

Montenegro has 43 tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Montenegro has not signed the MLI.

Montenegro 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 the Czech Republic, Poland, the Slovak Republic and Slovenia.

Montenegro indicated in its response to the Peer Review questionnaire that it intends to join the MLI.

In their responses to the Peer Review questionnaire, Hungary, Italy and Sweden indicated that their agreements with Montenegro did not give rise to material shopping concerns for their respective jurisdictions.

B. Conclusion

Montenegro has developed a plan for the implementation of the minimum standard in its agreements with Albania, Austria, Belarus, Belgium, Bosnia-Herzegovina, Bulgaria, China (People's Republic of), Croatia, Denmark, Egypt, Finland, France, Germany, Hungary, Ireland, Italy, Latvia, Malaysia, Malta, Netherlands, North Macedonia, Norway, Portugal, Romania, the Russian Federation, Serbia, Sri Lanka, Sweden, Switzerland, Türkiye, Ukraine, the United Emirates and the United Kingdom. Montenegro indicated in its response to the Peer Review questionnaire that it intends to sign the MLI and list those agreements to be covered.

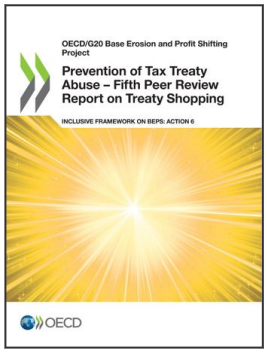
Summary of the jurisdiction response - Montenegro

	1.Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Czech Republic	No	No	
2	Poland	No	No	
3	Slovak Republic	No	No	
4	Slovenia	No	No	

Other agreements

	1.Treaty partners	2. Inclusive Framework member
1	Albania	Yes
2	Austria	Yes
3	Azerbaijan*	No
4	Belarus	Yes
5	Belgium	Yes
6	Bosnia-Herzegovina	Yes
7	Bulgaria	Yes
8	China (People's Republic of)	Yes

9	Croatia	Yes
10	Cyprus*	No
11	Denmark	Yes
12	Democratic People's Republic of Korea*	No
13	Egypt	Yes
14	Finland	Yes
15	France	Yes
16	Germany	Yes
17	Hungary	Yes
18	Iran*	No
19	Ireland	Yes
20	Italy	Yes
21	Kuwait*	No
22	Latvia	Yes
23	Malaysia	Yes
24	Malta	Yes
25	Moldova*	No
26	Netherlands	Yes
27	North Macedonia	Yes
28	Norway	Yes
29	Portugal	Yes
30	Romania	Yes
31	Russian Federation	Yes
32	Serbia	Yes
33	Sri Lanka	Yes
34	Sweden	Yes
35	Switzerland	Yes
36	Türkiye	Yes
37	Ukraine	Yes
38	United Emirates	Yes
39	United Kingdom	Yes



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