

# Georgia

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

Georgia has 56 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Georgia signed the MLI in 2017, listing 34 tax agreements.

Georgia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>59</sup>

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.

Georgia has indicated in the response to the Peer Review questionnaire that bilateral negotiations would be used for its agreement with Poland.

## B. Implementation issues

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

## Summary of the jurisdiction response – Georgia

	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	Armenia	No	N/A	No	N/A	
2	Austria	No	N/A	No	N/A	
3	Azerbaijan*	No	N/A	No	N/A	
4	Bahrain	No	N/A	No	N/A	
5	Belarus*	No	N/A	No	N/A	
6	Belgium	No	N/A	Yes	N/A	
7	Bulgaria	No	N/A	Yes	N/A	
8	China (People's Republic of)	No	N/A	Yes	N/A	
9	Croatia	No	N/A	Yes	N/A	
10	Cyprus*	No	N/A	Yes	N/A	
11	Czech Republic	No	N/A	Yes	N/A	
12	Denmark	No	N/A	No	N/A	
13	Egypt	No	N/A	No	N/A	
14	Estonia	No	N/A	Yes	N/A	
15	Finland	No	N/A	Yes	N/A	
16	France	No	N/A	Yes	N/A	
17	Germany	No	N/A	No	N/A	
18	Greece	No	N/A	Yes	N/A	
19	Hungary	No	N/A	Yes	N/A	
20	Iceland	No	N/A	Yes	N/A	
21	India	No	N/A	Yes	N/A	

22	Iran*	No	N/A	No	N/A	
23	Ireland	No	N/A	Yes	N/A	
24	Israel	No	N/A	Yes	N/A	
25	Italy	No	N/A	Yes	N/A	
26	Japan	No	N/A	No	N/A	
27	Kazakhstan	No	N/A	No	N/A	
28	Korea	No	N/A	Yes	N/A	
29	Kuwait*	No	N/A	No	N/A	
30	Latvia	No	N/A	Yes	N/A	
31	Liechtenstein	No	N/A	Yes	N/A	
32	Lithuania	No	N/A	Yes	N/A	
33	Luxembourg	No	N/A	Yes	N/A	
34	Malta	No	N/A	No	N/A	
35	Moldova*	No	N/A	No	N/A	
36	Netherlands	No	N/A	Yes	N/A	
37	Norway	No	N/A	Yes	N/A	
38	Poland	No	N/A	No	N/A	
39	Portugal	No	N/A	Yes	N/A	
40	Qatar	No	N/A	No	N/A	
41	Romania	No	N/A	Yes	N/A	
42	San Marino	No	N/A	Yes	N/A	
43	Saudi Arabia	No	N/A	No	N/A	
44	Serbia	No	N/A	Yes	N/A	
45	Singapore	No	N/A	Yes	N/A	
46	Slovak Republic	No	N/A	Yes	N/A	
47	Slovenia	No	N/A	Yes	N/A	
48	Spain	No	N/A	Yes	N/A	
49	Sweden	No	N/A	Yes	N/A	
50	Switzerland	No	N/A	No	N/A	
51	Turkey	No	N/A	Yes	N/A	
52	Turkmenistan*	No	N/A	No	N/A	
53	Ukraine	No	N/A	No	N/A	
54	United Arab Emirates	No	N/A	No	N/A	
55	United Kingdom	No	N/A	Yes	N/A	
56	Uzbekistan*	No	N/A	No	N/A	



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