

# Azerbaijan

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

Azerbaijan has 54 tax agreements in force, as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Azerbaijan signed the MLI on 20 November 2023, listing its non-compliant agreements. The agreements modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Azerbaijan has signed a bilateral complying instrument with respect to its agreement with Japan.

Azerbaijan 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 agreement with Türkiye.

Azerbaijan is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>12</sup>

In their responses to the Peer Review Questionnaire, Germany, Norway and Switzerland indicated that their agreements with Azerbaijan did not give rise to material treaty shopping concerns for their respective jurisdictions.

## B. Conclusion

Azerbaijan has given effect to its plan for the implementation of the minimum standard in its agreements with Austria, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, China (People's Republic of), Canada, Czechia, Denmark, Estonia, Finland, France, Germany, Greece, Georgia, Hungary, Iran, Israel, Italy, Jordan, Kazakhstan, Korea, Latvia, Lithuania, Luxembourg, Malta, Moldova/, Montenegro, Netherlands, Norway, North Macedonia, Pakistan, Poland, Qatar, Romania, the Russian Federation, San Marino, Saudi Arabia, Slovenia, Sweden, Switzerland, Spain, Serbia, Ukraine, the United Arab Emirates, the United Kingdom, Uzbekistan and Viet Nam, by signing the MLI in November 2023 and listing those agreements to be covered.

## Summary of the jurisdiction response – Azerbaijan

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	Yes MLI	PPT
2	Belarus	No	No	
3	Belgium	No	Yes MLI	PPT
4	Bosnia and Herzegovina	No	Yes MLI	PPT
5	Bulgaria	No	Yes MLI	PPT
6	Canada	No	Yes MLI	PPT
7	China (People's Republic of)	No	Yes MLI	PPT
8	Croatia	No	Yes MLI	PPT
9	Czechia	No	No	

<sup>12</sup> For its agreements listed under the MLI, Azerbaijan is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

10	Denmark	No	Yes MLI	PPT
11	Estonia	No	Yes MLI	PPT
12	Finland	No	Yes MLI	PPT
13	France	No	Yes MLI	PPT
14	Georgia	No	Yes MLI	PPT
15	Germany	No	No	
16	Greece	No	Yes MLI	PPT
17	Hungary	No	Yes MLI	PPT
18	Iran*	No	No	
19	Israel	No	Yes MLI	PPT
20	Italy	No	Yes MLI	PPT
21	Japan	No	Yes other	PPT
22	Jordan	No	Yes MLI	PPT
23	Kazakhstan	No	Yes MLI	PPT
24	Korea	No	Yes MLI	PPT
25	Kuwait	No	No	
26	Latvia	No	Yes MLI	PPT
27	Lithuania	No	Yes MLI	PPT
28	Luxembourg	No	Yes MLI	PPT
29	Malta	No	Yes MLI	PPT
30	Moldova*	No	No	
31	Montenegro	No	No	
32	Netherlands	No	Yes MLI	PPT
33	North Macedonia	No	Yes MLI	PPT
34	Norway	No	No	
35	Pakistan	No	Yes MLI	PPT
36	Poland	No	Yes MLI	PPT
37	Qatar	No	Yes MLI	PPT
38	Romania	No	Yes MLI	PPT
39	Russian Federation	No	Yes MLI	PPT
40	San Marino	No	Yes MLI	PPT
41	Saudi Arabia	No	Yes MLI	PPT
42	Serbia	No	Yes MLI	PPT
43	Slovenia	No	Yes MLI	PPT
44	Spain	No	Yes MLI	PPT
45	Sweden	No	Yes MLI	PPT
46	Switzerland	No	No	
47	Tajikistan*	No	No	
48	Türkiye	No	No	
49	Turkmenistan*	No	No	PPT
50	Ukraine	No	Yes	PPT
51	United Arab Emirates	No	Yes MLI	PPT
52	United Kingdom	No	Yes MLI	PPT
53	Uzbekistan	No	No	
54	Viet Nam	No	Yes MLI	PPT



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