

Thailand

A. Progress in the implementation of the minimum standard

Thailand has 61 tax agreements in force, as reported in its response to the Peer Review questionnaire.

None of Thailand's agreements comply with the minimum standard or are subject to a complying instrument.

Thailand has not signed the MLI.

Thailand indicated in its response to the Peer Review questionnaire that it is currently working towards signing the MLI.

B. Implementation issues

As Thailand has not signed the MLI or implemented anti-treaty-shopping measures in its agreements, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its network of agreements.

Summary of the jurisdiction response - Thailand

	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	Australia	No	N/A	No	N/A	
3	Austria	No	N/A	No	N/A	
4	Bahrain	No	N/A	No	N/A	
5	Bangladesh*	No	N/A	No	N/A	
6	Belarus*	No	N/A	No	N/A	
7	Belgium	No	N/A	No	N/A	
8	Bulgaria	No	N/A	No	N/A	
9	Cambodia*	No	N/A	No	N/A	
10	Canada	No	N/A	No	N/A	
11	Chile	No	N/A	No	N/A	
12	China (People's Republic of)	No	N/A	No	N/A	
13	Chinese Taipei*	No	N/A	No	N/A	
14	Cyprus*	No	N/A	No	N/A	
15	Czech Republic	No	N/A	No	N/A	
16	Denmark	No	N/A	No	N/A	
17	Estonia	No	N/A	No	N/A	
18	Finland	No	N/A	No	N/A	
19	France	No	N/A	No	N/A	
20	Germany	No	N/A	No	N/A	
21	Hong Kong (China)	No	N/A	No	N/A	
22	Hungary	No	N/A	No	N/A	
23	India	No	N/A	No	N/A	

24	Indonesia	No	N/A	No	N/A	
25	Ireland	No	N/A	No	N/A	
26	Israel	No	N/A	No	N/A	
27	Italy	No	N/A	No	N/A	
28	Japan	No	N/A	No	N/A	
29	Korea	No	N/A	No	N/A	
30	Kuwait*	No	N/A	No	N/A	
31	Lao People's Democratic Republic*	No	N/A	No	N/A	
32	Luxembourg	No	N/A	No	N/A	
33	Malaysia	No	N/A	No	N/A	
34	Mauritius	No	N/A	No	N/A	
35	Myanmar*	No	N/A	No	N/A	
36	Nepal*	No	N/A	No	N/A	
37	Netherlands	No	N/A	No	N/A	
38	New Zealand	No	N/A	No	N/A	
39	Norway	No	N/A	No	N/A	
40	Oman	No	N/A	No	N/A	
41	Pakistan	No	N/A	No	N/A	
42	Philippines*	No	N/A	No	N/A	
43	Poland	No	N/A	No	N/A	
44	Romania	No	N/A	No	N/A	
45	Russia	No	N/A	No	N/A	
46	Seychelles	No	N/A	No	N/A	
47	Singapore	No	N/A	No	N/A	
48	Slovenia	No	N/A	No	N/A	
49	South Africa	No	N/A	No	N/A	
50	Spain	No	N/A	No	N/A	
51	Sri Lanka	No	N/A	No	N/A	
52	Sweden	No	N/A	No	N/A	
53	Switzerland	No	N/A	No	N/A	
54	Tajikistan*	No	N/A	No	N/A	
55	Turkey	No	N/A	No	N/A	
56	Ukraine	No	N/A	No	N/A	
57	United Arab Emirates	No	N/A	No	N/A	
58	United Kingdom	No	N/A	No	N/A	
59	United States	No	N/A	No	N/A	
60	Uzbekistan*	No	N/A	No	N/A	
61	Viet Nam	No	N/A	No	N/A	



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