

Qatar

A. Progress in the implementation of the minimum standard

Qatar has 77 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Qatar signed the MLI in 2018 and deposited its instrument of ratification on 23 December 2019. The MLI entered into force for Qatar on April 1 2020. Qatar has not listed its agreements with Austria, Georgia, Guernsey, Kazakhstan, Norway, Switzerland, Tunisia and Ukraine. These agreements will therefore not, at this stage, be modified by the MLI. Kazakhstan and Tunisia have listed their agreements with Qatar under the MLI.

Qatar indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to its agreement with Austria and Guernsey.

Qatar is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁴

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.

B. Implementation issues

As mentioned above, Qatar has not listed its agreements with Georgia, Kazakhstan Norway, Switzerland, Tunisia and Ukraine under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

Summary of the jurisdiction response - Qatar

	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	Albania	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Armenia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	Amending instrument ensuring compliance with standards under negotiation
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Barbados	No	N/A	Yes	N/A	
7	Belarus*	No	N/A	Yes	N/A	
8	Bermuda	No	N/A	Yes	N/A	
9	Bosnia-Herzegovina	No	N/A	Yes	N/A	

¹¹⁴ For its agreements listed under the MLI, Qatar is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

10	Brunei Darussalam	No	N/A	Yes	N/A	
11	Bulgaria	No	N/A	Yes	N/A	
12	Chad*	No	N/A	Yes	N/A	
13	China (People's Republic of)	No	N/A	Yes	N/A	
14	Croatia	No	N/A	Yes	N/A	
15	Cuba*	No	N/A	Yes	N/A	
16	Cyprus*	No	N/A	Yes	N/A	
17	Ecuador*	No	N/A	Yes	N/A	
18	Fiji*	No	N/A	Yes	N/A	
19	France	No	N/A	Yes	N/A	
20	Georgia	No	N/A	No	N/A	
21	Greece	No	N/A	Yes	N/A	
22	Guernsey	No	N/A	Yes	PPT alone	Amending instrument ensuring compliance with standards initialised
23	Hong Kong (China)	No	N/A	Yes	N/A	
24	Hungary	No	N/A	Yes	N/A	
25	India	No	N/A	Yes	N/A	A new tax treaty compliant with the Standards initialised
26	Indonesia	No	N/A	Yes	N/A	
27	Iran*	No	N/A	Yes	N/A	
28	Ireland	No	N/A	Yes	N/A	
29	Isle of Man	No	N/A	Yes	N/A	
30	Italy	No	N/A	Yes	N/A	
31	Japan	No	N/A	Yes	N/A	
32	Jersey	No	N/A	Yes	N/A	
33	Jordan	No	N/A	Yes	N/A	
34	Kazakhstan	No	N/A	No	N/A	
35	Kenya	No	N/A	Yes	N/A	
36	Korea	No	N/A	Yes	N/A	
37	Kyrgyzstan*	No	N/A	Yes	N/A	
38	Latvia	No	N/A	Yes	N/A	
39	Lebanon*	No	N/A	Yes	N/A	
40	Luxembourg	No	N/A	Yes	N/A	
41	Malaysia	No	N/A	Yes	N/A	
42	Malta	No	N/A	Yes	N/A	
43	Mauritius	No	N/A	Yes	N/A	
44	Mexico	No	N/A	Yes	N/A	
45	Monaco	No	N/A	Yes	N/A	
46	Morocco	No	N/A	Yes	N/A	The new agreement expected to be in force on 30 June 2019
47	Nepal*	No	N/A	Yes	N/A	
48	Netherlands	No	N/A	Yes	N/A	
49	Nigeria	No	N/A	Yes	N/A	
50	North Macedonia	No	N/A	Yes	N/A	
51	Norway	No	N/A	No	N/A	
52	Pakistan	No	N/A	Yes	N/A	
53	Panama	No	N/A	Yes	N/A	
54	Philippines*	No	N/A	Yes	N/A	
55	Poland	No	N/A	Yes	N/A	
56	Portugal	No	N/A	Yes	N/A	
57	Romania	No	N/A	Yes	N/A	

58	Russia	No	N/A	Yes	N/A	
59	San Marino	No	N/A	Yes	N/A	
60	Senegal	No	N/A	Yes	N/A	
61	Serbia	No	N/A	Yes	N/A	
62	Seychelles	No	N/A	Yes	N/A	
63	Singapore	No	N/A	Yes	N/A	
64	Slovenia	No	N/A	Yes	N/A	
65	South Africa	No	N/A	Yes	N/A	
66	Spain	No	N/A	Yes	N/A	
67	Sri Lanka	No	N/A	Yes	N/A	
68	Sudan*	No	N/A	Yes	N/A	
69	Switzerland	No	N/A	No	N/A	
70	Syrian Arab Republic*	No	N/A	Yes	N/A	
71	Tunisia	No	N/A	No	N/A	
72	Turkey	No	N/A	Yes	N/A	
73	Ukraine	No	N/A	No	N/A	
74	United Kingdom	No	N/A	Yes	N/A	
75	Venezuela*	No	N/A	Yes	N/A	
76	Viet Nam	No	N/A	Yes	N/A	
77	Yemen*	No	N/A	Yes	N/A	



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