

Denmark

A. Progress in the implementation of the minimum standard

Denmark has 72 tax agreements in force as reported in its response to the Peer Review questionnaire, including the multilateral Nordic Convention concluded with the Faroe Islands, Finland, Iceland, Norway and Sweden (the Nordic Convention).⁵⁴ Thirty of those agreements, including the Nordic Convention, comply with the minimum standard.

Denmark signed the MLI in 2017 and deposited its instrument of ratification on 30 September 2019. The MLI entered into force for Denmark on 1 January 2020. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Denmark has not listed its agreements with Germany and Switzerland under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. Denmark has signed a bilateral complying instrument with respect to its agreements with Germany and Sri Lanka, and 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 Greenland and Switzerland.

Denmark is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁵

B. Conclusion

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

Summary of the jurisdiction response - Denmark

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes MLI	PPT+LOB
2	Armenia	Yes other		PPT
3	Australia	Yes MLI		PPT
4	Austria	No	No	PPT+LOB
5	Azerbaijan*	No	No	PPT+LOB
6	Bangladesh*	No	No	PPT+LOB
7	Belgium	Yes MLI		PPT
8	Brazil	No	No	PPT+LOB
9	Bulgaria	No	Yes MLI	PPT

⁵⁴ See the Multilateral convention concluded by Denmark, Finland, the Faroe Islands, Iceland, Norway and Sweden: for the avoidance of double taxation with respect to taxes on income and on capital (1996, 1997, 2008 and 2018). In total, Denmark identified 76 "agreements" in its List of Tax agreements: 71 bilateral agreements and the Nordic Convention concluded with five treaty partners.

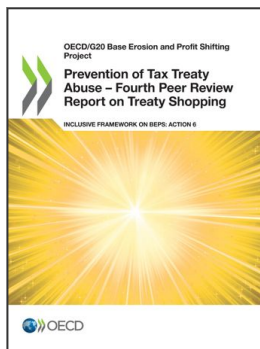
⁵⁵ For its agreements listed under the MLI, Denmark is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Under Article 7(7)(a) of the MLI, Denmark is also implementing the simplified LOB (Article 7(8 to 13) of the MLI) in agreements concluded with treaty partners that have adopted the simplified LOB.

10	Canada	Yes MLI		PPT
11	Chile	No	Yes MLI	PPT+LOB
12	China (People's Republic of)	No	Yes MLI	PPT
13	Chinese Taipei*	No	No	PPT+LOB
14	Croatia	No	Yes MLI	PPT
15	Cyprus*	Yes MLI		PPT
16	Czech Republic	Yes MLI		PPT
17	Egypt	Yes MLI		PPT
18	Estonia	No	Yes MLI	PPT
19	Faroe Islands	Yes other		PPT
20	Finland	Yes other		PPT
21	Georgia	No	No	PPT+LOB
22	Germany	No	Yes other	PPT
23	Ghana*	No	No	PPT+LOB
24	Greece	No	Yes MLI	
25	Greenland	No	No	
26	Hungary	No	Yes MLI	
27	Iceland	Yes other		PPT
28	India	Yes MLI		PPT+LOB
29	Indonesia	Yes MLI		PPT
30	Ireland	Yes MLI		PPT
31	Israel	Yes MLI		PPT
32	Italy	No	Yes MLI	PPT
33	Jamaica	No	Yes MLI	PPT
34	Japan	Yes other		PPT+LOB
35	Kenya	No	Yes MLI	PPT+LOB
36	Korea	Yes MLI		PPT
37	Kuwait*	No	Yes MLI	PPT
38	Latvia	Yes MLI		PPT
39	Lithuania	Yes MLI		PPT
40	Luxembourg	Yes MLI		PPT
41	Malaysia	No	Yes MLI	PPT
42	Malta	Yes MLI		PPT
43	Mexico	No	Yes MLI	PPT+LOB
44	Montenegro	No	No	PPT+LOB
45	Morocco	No	Yes MLI	PPT
46	Netherlands	Yes other		PPT
47	New Zealand	Yes MLI		PPT
48	North Macedonia	No	Yes MLI	PPT
49	Norway	Yes other		PPT
50	Pakistan	Yes MLI		PPT+LOB
51	Philippines*	No	No	PPT+LOB
52	Poland	Yes MLI		PPT
53	Portugal	Yes MLI		PPT
54	Romania	No	Yes MLI	PPT
55	Russian Federation	Yes MLI		PPT+LOB
56	Serbia	Yes MLI		PPT
57	Singapore	Yes MLI		PPT
58	Slovak Republic	Yes MLI		PPT+LOB
59	Slovenia	Yes MLI		PPT
60	South Africa	No	Yes MLI	PPT
61	Sri Lanka	No	Yes other	PPT

62	Sweden	Yes other		PPT
63	Switzerland	No	No	PPT
64	Tanzania*	No	No	PPT+LOB
65	Thailand	No	No	PPT+LOB
66	Trinidad and Tobago	No	No	PPT+LOB
67	Tunisia	No	Yes MLI	PPT
68	Turkey	No	Yes MLI	PPT
69	Uganda*	No	No	PPT+LOB
70	Ukraine	Yes MLI		PPT
71	United Kingdom	Yes MLI		PTT
72	United States	No	No	PPT+LOB
73	Venezuela*	No	No	PPT+LOB
74	Viet Nam	No	No	PPT+LOB
75	Zambia	No	No	PPT+LOB

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Belarus	Yes



From:

Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/3dc05e6a-en>

Please cite this chapter as:

OECD (2022), “Denmark”, in *Prevention of Tax Treaty Abuse – Fourth Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/ac1ea1eb-en>

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