

Andorra

A. Progress in the implementation of the minimum standard

Andorra has eight tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Cyprus complies with the minimum standard.

Andorra signed the MLI in 2017, listing seven tax agreements.

Andorra is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT.¹

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

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

Summary of the jurisdiction response – Andorra

	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	Cyprus*	Yes	PPT alone	N/A	N/A		
2	France	No	N/A	Yes		N/A	
3	Liechtenstein	No	N/A	Yes		N/A	
4	Luxembourg	No	N/A	Yes	N/A		
5	Malta	No	N/A	Yes	N/A		
6	Portugal	No	N/A	Yes	N/A		
7	Spain	No	N/A	Yes	N/A		
8	United Arab Emirates	No	N/A	Yes	N/A		



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