

# Slovak Republic

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

The Slovak Republic has 70 tax agreements in force as reported in its response to the Peer Review questionnaire. Thirty-seven of those agreements comply with the minimum standard.

The Slovak Republic signed the MLI in 2017 and deposited its instrument of ratification on 20 September 2018. The MLI entered into force for the Slovak Republic on 1 January 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The Slovak Republic has not listed its agreements with Armenia, Oman and the United Arab Emirates but 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 the agreements with Armenia, Brazil, Ethiopia\*, Iran\*, Oman and the United Arab Emirates. Armenia, Oman and the United Arab Emirates have listed its agreement with the Slovak Republic under the MLI.

The Slovak Republic is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>143</sup>

## B. Conclusion

No jurisdiction has raised any concerns about their agreements with the Slovak Republic.

Armenia, Oman and the United Arab Emirates have listed their agreements with the Slovak Republic under the MLI, which amount to requests to implement the minimum standard.

## Summary of the jurisdiction response – Slovak Republic

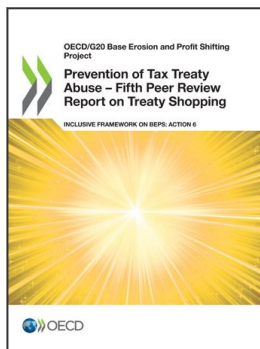
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Armenia	No	No	PPT+LOB
2	Australia	Yes MLI		PPT
3	Austria	Yes MLI		PPT
4	Belarus	No	No	
5	Belgium	Yes MLI		PPT
6	Bosnia-Herzegovina	Yes MLI		PPT
7	Brazil	No	No	PPT+LOB
8	Bulgaria	No	Yes MLI	PPT
9	Canada	Yes MLI		PPT
10	China (People's Republic of)	No	Yes MLI	PPT
11	Croatia	Yes MLI		PPT
12	Cyprus*	Yes MLI		PPT
13	Czech Republic	Yes MLI		PPT
14	Denmark	Yes MLI		PPT+LOB
15	Estonia	Yes MLI		PPT
16	Ethiopia*	No	No	PPT+LOB
17	Finland	Yes MLI		PPT

<sup>143</sup> For its agreements listed under the MLI, the Slovak Republic is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The Slovak Republic has also adopted for the simplified LOB under Article 7(6) of the MLI.

18	France	Yes MLI		PPT
19	Georgia	Yes MLI		PPT
20	Germany	No	Yes MLI	PPT
21	Greece	Yes MLI		PPT+LOB
22	Hungary	Yes MLI		PPT
23	Iceland	Yes MLI		PPT+LOB
24	India	Yes MLI		PPT+LOB
25	Indonesia	Yes MLI		PPT
26	Iran*	No	No	PPT+LOB
27	Ireland	Yes MLI		PPT
28	Israel	Yes MLI		PPT
29	Italy	No	Yes MLI	PPT
30	Japan	Yes MLI		PPT
31	Kazakhstan	Yes MLI		PPT+LOB
32	Korea	Yes MLI		PPT
33	Kuwait*	No	Yes MLI	PPT
34	Latvia	Yes MLI		PPT
35	Libya*	No	No	
36	Lithuania	Yes MLI		PPT
37	Luxembourg	Yes MLI		PPT
38	Malaysia	Yes MLI		PPT
39	Malta	Yes MLI		PPT
40	Mexico	No	Yes MLI	PPT+LOB
41	Moldova*	No	No	
42	Montenegro	No	No	
43	Netherlands	Yes MLI		PPT
44	Nigeria	No	Yes MLI	PPT
45	North Macedonia	No	Yes MLI	PPT
46	Norway	No	No	
47	Oman	No	No	
48	Poland	Yes MLI		PPT
49	Portugal	Yes MLI		PPT
50	Romania	No	Yes MLI	PPT
51	Russian Federation	Yes MLI		PPT+LOB
52	Serbia	Yes MLI		PPT
53	Singapore	Yes MLI		PPT
54	Slovenia	Yes MLI		PPT
55	South Africa	No	Yes MLI	PPT
56	Spain	No	Yes MLI	PPT
57	Sri Lanka	No	No	
58	Sweden	No	Yes MLI	PPT
59	Switzerland	No	No	
60	Syrian Arab Republic*	No	No	
61	Tunisia	No	Yes MLI	PPT
62	Türkiye	No	Yes MLI	PPT
63	Turkmenistan*	No	No	
64	Ukraine	Yes MLI		PPT
65	United Arab Emirates	No	No	
66	United Kingdom	Yes MLI		PPT
67	United States	No	No	
68	Uzbekistan*	No	No	
69	Viet Nam	No	Yes MLI	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No



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