

Denmark

A. Progress in the implementation of the minimum standard

Denmark has 71 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).⁴⁶ Forty-one 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 agreement with Switzerland under the MLI 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 that agreement, as well as in the agreements with Greenland and Sri Lanka.

Denmark is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁴⁷

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	Yes MLI		PPT
10	Canada	Yes MLI		PPT
11	Chile	Yes MLI		PPT+LOB
12	China (People's Republic of)	Yes MLI		PPT
13	Chinese Taipei*	No	No	PPT+LOB
14	Croatia	Yes MLI		PPT
15	Cyprus*	Yes MLI		PPT

⁴⁶ 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).

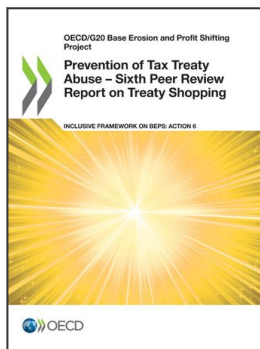
⁴⁷ For its agreements listed under the MLI, Denmark is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Under Article 7(7)(a) of the MLI, Denmark is also implementing the simplified LOB (Article 7(8 to 13) of the MLI) in agreements concluded with treaty partners that have adopted the simplified LOB.

16	Czechia	Yes MLI		PPT
17	Egypt	Yes MLI		PPT
18	Estonia	Yes MLI		PPT
19	Georgia	No	No	PPT+LOB
20	Germany	Yes other		PPT
21	Ghana*	No	No	PPT+LOB
22	Greece	Yes MLI		
23	Greenland	No	No	
24	Hungary	Yes MLI		
25	India	Yes MLI		PPT+LOB
26	Indonesia	Yes MLI		PPT
27	Ireland	Yes MLI		PPT
28	Israel	Yes MLI		PPT
29	Italy	No	Yes MLI	PPT
30	Jamaica	No	Yes MLI	PPT
31	Japan	Yes other		PPT+LOB
32	Kenya	No	Yes MLI	PPT+LOB
33	Korea	Yes MLI		PPT
34	Kuwait	No	Yes MLI	PPT
35	Latvia	Yes MLI		PPT
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	Montenegro	No	No	PPT+LOB
42	Morocco	No	Yes MLI	PPT
43	Netherlands	Yes other		PPT
44	New Zealand	Yes MLI		PPT
45	Nordic Convention treaty partners (Faroe Islands, Finland, Iceland, Norway, Sweden)	Yes other		PPT
46	North Macedonia	No	Yes MLI	PPT
47	Pakistan	Yes MLI		PPT+LOB
48	Philippines	No	No	PPT+LOB
49	Poland	Yes MLI		PPT
50	Portugal	Yes MLI		PPT
51	Romania	No	Yes MLI	PPT
52	Russian Federation	Yes MLI		PPT+LOB
53	Serbia	Yes MLI		PPT
54	Singapore	Yes MLI		PPT
55	Slovak Republic	Yes MLI		PPT+LOB
56	Slovenia	Yes MLI		PPT
57	South Africa	Yes MLI		PPT
58	Sri Lanka	No	No	PPT
59	Switzerland	No	No	PPT
60	Tanzania*	No	No	PPT+LOB
61	Thailand	Yes MLI		PPT
62	Tunisia	No	Yes MLI	PPT
63	Türkiye	No	Yes MLI	PPT
64	Uganda*	No	No	PPT+LOB
65	Ukraine	Yes MLI		PPT
66	United Kingdom	Yes MLI		PPT

67	United States	No	No	
68	Venezuela*	No	No	PPT+LOB
69	Viet Nam	No	Yes MLI	PPT+LOB
70	Zambia	No	No	PPT+LOB

Other agreements

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



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