

Israel

A. Progress in the implementation of the minimum standard

Israel has 55 tax agreements in force, as reported in its response to the Peer Review questionnaire. Seven of those agreements, the agreements with Austria, France, Japan, Lithuania, Poland, Slovak Republic and Slovenia, comply with the minimum standard.

Israel signed the MLI in 2017 and deposited its instrument of ratification on 13 September 2018, listing of 52 tax agreements.⁷⁷ The MLI entered into force for Israel on 1 January 2019.

Israel is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁷⁸

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019. Israel indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used for its agreements with Germany and Switzerland.

B. Implementation issues

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

Summary of the jurisdiction response – Israel

	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	Armenia	No	N/A	Yes	N/A	
2	Austria	Yes	PPT alone	N/A	N/A	
3	Azerbaijan*	No	N/A	Yes	N/A	
4	Belarus*	No	N/A	Yes	N/A	
5	Belgium	No	N/A	Yes	N/A	
6	Brazil	No	N/A	Yes	N/A	
7	Bulgaria	No	N/A	Yes	N/A	
8	Canada	No	N/A	Yes	N/A	
9	China (People's Republic of)	No	N/A	Yes	N/A	
10	Chinese Taipei*	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Czech Republic	No	N/A	Yes	N/A	
13	Denmark	No	N/A	Yes	N/A	
14	Estonia	No	N/A	Yes	N/A	
15	Ethiopia*	No	N/A	Yes	N/A	
16	Finland	No	N/A	Yes	N/A	
17	France	Yes	PPT alone	N/A	N/A	
18	Georgia	No	N/A	Yes	N/A	

19	Germany	No	N/A	No	N/A	
20	Greece	No	N/A	Yes	N/A	
21	Hungary	No	N/A	Yes	N/A	
22	India	No	N/A	Yes	N/A	
23	Ireland	No	N/A	Yes	N/A	
24	Italy	No	N/A	Yes	N/A	
25	Jamaica	No	N/A	Yes	N/A	
26	Japan	Yes	PPT alone	N/A	N/A	
27	Korea	No	N/A	Yes	N/A	
28	Latvia	No	N/A	Yes	N/A	
29	Lithuania	Yes	PPT alone	N/A	N/A	
30	Luxembourg	No	N/A	Yes	N/A	
31	Malta	No	N/A	Yes	N/A	
32	Mexico	No	N/A	Yes	N/A	
33	Moldova*	No	N/A	Yes	N/A	
34	Netherlands	No	N/A	Yes	N/A	
35	Norway	No	N/A	Yes	N/A	
36	Panama	No	N/A	Yes	N/A	
37	Philippines*	No	N/A	Yes	N/A	
38	Poland	Yes	PPT alone	N/A	N/A	
39	Portugal	No	N/A	Yes	N/A	
40	Romania	No	N/A	Yes	N/A	
41	Russia	No	N/A	Yes	N/A	
42	Singapore	No	N/A	Yes	N/A	
43	Slovak Republic	Yes	PPT alone	N/A	N/A	
44	Slovenia	Yes	PPT alone	N/A	N/A	
45	South Africa	No	N/A	Yes	N/A	
46	Spain	No	N/A	Yes	N/A	
47	Sweden	No	N/A	Yes	N/A	
48	Switzerland	No	N/A	No	N/A	
49	Thailand	No	N/A	Yes	N/A	
50	Turkey	No	N/A	Yes	N/A	
51	Ukraine	No	N/A	Yes	N/A	
52	United Kingdom	No	N/A	Yes	PPT alone	
53	United States	No	N/A	Yes	N/A	
54	Uzbekistan*	No	N/A	Yes	N/A	
55	Viet Nam	No	N/A	Yes	N/A	



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