

# Bulgaria

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

Bulgaria has 71 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Pakistan and Saudi Arabia, comply with the minimum standard.

Bulgaria signed the MLI in 2017 and has not listed its agreements with Finland, Malta and the Netherlands. It indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used for those agreements.

Bulgaria is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>25</sup>

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

Bulgaria's listed agreements under the MLI will start to be compliant after Bulgaria's ratification of the MLI. Bulgaria indicated that it expected to deposit its instrument of ratification of the MLI early in 2021.

## Summary of the jurisdiction response - Bulgaria

	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	Albania	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Armenia	No	N/A	Yes	N/A	
4	Austria	No	N/A	Yes	N/A	
5	Azerbaijan*	No	N/A	Yes	N/A	
6	Bahrain	No	N/A	Yes	N/A	
7	Belarus*	No	N/A	Yes	N/A	
8	Belgium	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cyprus*	No	N/A	Yes	N/A	

<sup>25</sup> For 65 of its agreements listed under the MLI, Bulgaria is implementing the preamble statement (Article 6 of the MLI). For its 66 agreements listed under the MLI, Bulgaria is implementing the PPT (Article 7 of the MLI). Bulgaria also opted for the simplified LOB under Article 7(6) of the MLI. Bulgaria made a reservation pursuant to Article 6(4) of the MLI not to apply Article 6(1) of the MLI with respect to agreements, which already contain the relevant preamble language. One of Bulgaria's agreements, the agreement with Romania, is within the scope of this reservation.

13	Czech Republic	No	N/A	Yes	N/A	
14	Democratic People's Republic of Korea*	No	N/A	Yes	N/A	
15	Denmark	No	N/A	Yes	N/A	
16	Egypt	No	N/A	Yes	N/A	
17	Estonia	No	N/A	Yes	N/A	
18	Finland	No	N/A	No	N/A	
19	France	No	N/A	Yes	N/A	
20	Georgia	No	N/A	Yes	N/A	
21	Germany	No	N/A	Yes	N/A	Amending protocol to be signed. Germany will be excluded from the Bulgarian list of CTAs.
22	Greece	No	N/A	Yes	N/A	
23	Hungary	No	N/A	Yes	N/A	
24	India	No	N/A	Yes	N/A	
25	Indonesia	No	N/A	Yes	N/A	
26	Iran*	No	N/A	Yes	N/A	
27	Ireland	No	N/A	Yes	N/A	
28	Israel	No	N/A	Yes	N/A	
29	Italy	No	N/A	Yes	N/A	
30	Japan	No	N/A	Yes	N/A	
31	Jordan	No	N/A	Yes	N/A	
32	Kazakhstan	No	N/A	Yes	N/A	
33	Korea	No	N/A	Yes	N/A	
34	Kuwait*	No	N/A	Yes	N/A	
35	Latvia	No	N/A	Yes	N/A	
36	Lebanon*	No	N/A	Yes	N/A	
37	Lithuania	No	N/A	Yes	N/A	
38	Luxembourg	No	N/A	Yes	N/A	Possible bilateral negotiations for a new treaty to be scheduled
39	Malta	No	N/A	No	N/A	Scheduled negotiations for a new treaty postponed due to COVID-19 outbreak
40	Moldova*	No	N/A	Yes	N/A	
41	Mongolia	No	N/A	Yes	N/A	
42	Montenegro	No	N/A	Yes	N/A	
43	Morocco	No	N/A	Yes	N/A	
44	Netherlands	No	N/A	No	N/A	
45	North Macedonia	No	N/A	Yes	N/A	
46	Norway	No	N/A	Yes	N/A	
47	Pakistan	Yes	PPT alone	N/A	N/A	In force as of 20 February 2020
48	Poland	No	N/A	Yes	N/A	
49	Portugal	No	N/A	Yes	N/A	
50	Qatar	No	N/A	Yes	N/A	
51	Romania	No	N/A	Yes	N/A	
52	Russia	No	N/A	Yes	N/A	
53	Saudi Arabia	Yes	PPT alone	N/A	N/A	
54	Serbia	No	N/A	Yes	N/A	
55	Singapore	No	N/A	Yes	N/A	
56	Slovak Republic	No	N/A	Yes	N/A	
57	Slovenia	No	N/A	Yes	N/A	
58	South Africa	No	N/A	Yes	N/A	
59	Spain	No	N/A	Yes	N/A	
60	Sweden	No	N/A	Yes	N/A	
61	Switzerland	No	N/A	Yes	N/A	

62	Syrian Arab Republic*	No	N/A	Yes	N/A	
63	Thailand	No	N/A	Yes	N/A	
64	Turkey	No	N/A	Yes	N/A	
65	Ukraine	No	N/A	Yes	N/A	
66	United Arab Emirates	No	N/A	Yes	N/A	
67	United Kingdom	No	N/A	Yes	N/A	
68	United States	No	N/A	Yes	N/A	
69	Uzbekistan*	No	N/A	Yes	N/A	Bilateral negotiations for Amending protocol to be scheduled.
70	Viet Nam	No	N/A	Yes	N/A	
71	Zimbabwe*	No	N/A	Yes	N/A	



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