

# Tunisia

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

Tunisia has 56 tax agreements in force as reported in its response to the Peer Review questionnaire, including the Arab Maghreb Union Income Agreement concluded with four treaty partners (the UMA Agreement). None of those agreements comply with the minimum standard.

Tunisia signed the MLI in 2018 and deposited its instrument of ratification on 24 July 2023, listing its non-compliant agreements. The MLI enters into force for Tunisia on 1 November 2023. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Tunisia 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 its agreements with Austria, Norway, Sudan\* and Switzerland.

Tunisia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>144</sup>

## B. Conclusion

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

## Summary of the jurisdiction response - Tunisia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria	No	No	
2	Austria	No	No	PPT
3	Belgium	No	Yes MLI	PPT
4	Burkina Faso	No	Yes MLI	PPT
5	Cameroon	No	Yes MLI	PPT
6	Canada	No	Yes MLI	PPT
7	China	No	Yes MLI	PPT
8	Côte d'Ivoire	No	Yes MLI	PPT
9	Czechia	No	No	
10	Denmark	No	Yes MLI	PPT
11	Egypt	No	Yes MLI	PPT
12	Ethiopia	No	No	
13	France	No	Yes MLI	PPT
14	Germany	No	No	
15	Greece	No	Yes MLI	PPT
16	Hungary	No	Yes MLI	PPT
17	Indonesia	No	No	
18	Iran	No	No	

<sup>144</sup> For its agreements listed under the MLI, Tunisia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

19	Italy	No	Yes MLI	PPT
20	Jordan	No	Yes MLI	PPT
21	Korea	No	Yes MLI	PPT
22	Kuwait	No	Yes MLI	PPT
23	Lebanon	No	No	
24	Libya	No	No	
25	Luxembourg	No	Yes MLI	PPT
26	Mali	No	No	
27	Malta	No	Yes MLI	PPT
28	Mauritania	No	No	
29	Mauritius	No	Yes MLI	PPT
30	Morocco	No	No	PPT
31	Netherlands	No	Yes MLI	PPT
32	Norway	No	No	PPT
33	Oman	No	Yes MLI	PPT
34	Pakistan	No	Yes MLI	PPT
35	Poland	No	Yes MLI	PPT
36	Portugal	No	Yes MLI	PPT
37	Qatar	No	Yes MLI	PPT
38	Romania	No	Yes MLI	PPT
39	Saudi Arabia	No	Yes MLI	PPT
40	Senegal	No	Yes MLI	PPT
41	Serbia	No	Yes MLI	PPT
42	Singapore	No	Yes MLI	PPT
43	Slovak Republic	No	Yes MLI	PPT
44	South Africa	No	Yes MLI	PPT
45	Spain	No	Yes MLI	PPT
46	Sudan	No	No	PPT
47	Sweden	No	Yes MLI	PPT
48	Switzerland	No	No	PPT
49	Syria	No	No	
50	Türkiye	No	Yes MLI	PPT
51	UMA Agreement (Algeria*, Mauritania, Morocco and Libya*)			
52	United Arab Emirates	No	Yes MLI	PPT
53	United Kingdom	No	Yes MLI	PPT
54	United States	No	No	
55	Viet Nam	No	Yes MLI	PPT
56	Yemen	No	No	



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