

India

A. Progress in the implementation of the minimum standard

India has 95 tax agreements in force as reported in its response to the Peer Review questionnaire. Forty-six of those agreements comply with the minimum standard.

India signed the MLI in 2017 and deposited its instrument of ratification on 25 June 2019, listing its non-compliant agreements. The MLI entered into force for India on 1 October 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

India is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁸⁰

B. Conclusion

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

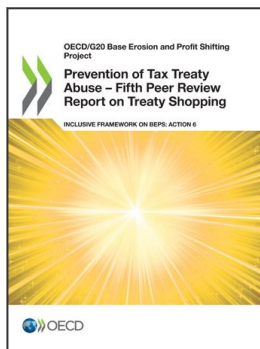
Summary of the jurisdiction response - India

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Armenia	No	Yes MLI	PPT+LOB
3	Australia	Yes MLI		PPT
4	Austria	Yes MLI		PPT
5	Bangladesh*	No	No	
6	Belarus	No	No	
7	Belgium	Yes MLI		PPT
8	Bhutan*	No	No	
9	Botswana	No	No	
10	Brazil	No	No	
11	Bulgaria	No	Yes MLI	PPT
12	Canada	Yes MLI		PPT
13	China (People's Republic of)	Yes other		PPT
14	Colombia	No	Yes MLI	PPT+LOB
15	Croatia	Yes MLI		PPT
16	Cyprus*	Yes MLI		PPT
17	Czech Republic	Yes MLI		PPT
18	Denmark	Yes MLI		PPT+LOB
19	Egypt	Yes MLI		PPT
20	Estonia	No	Yes MLI	PPT
21	Ethiopia*	No	No	
22	Fiji*	No	Yes MLI	PPT

⁸⁰ For its agreements listed under the MLI, India is implementing the preamble statement (Article 6 of the MLI), the PPT (Article 7 of the MLI) and the simplified LOB (Article 7(6) of the MLI). India expressed a statement, in accordance with Article 7(17)(a) of the MLI, that while it accepts the application of PPT alone as an interim measure, it intends where possible to adopt an LOB provision in addition to or in replacement of the PPT through bilateral negotiation.

23	Finland	Yes MLI		PPT
24	France	Yes MLI		PPT
25	Georgia	Yes MLI		PPT
26	Germany	No	No	
27	Greece	Yes MLI		PPT+LOB
28	Hong Kong (China)	No	Yes MLI	PPT
29	Hungary	Yes MLI		PPT
30	Iceland	Yes MLI		PPT+LOB
31	Indonesia	Yes MLI		PPT
32	Iran*	Yes other		PPT
33	Ireland	Yes MLI		PPT
34	Israel	Yes MLI		PPT
35	Italy	No	Yes MLI	PPT
36	Japan	Yes MLI		PPT
37	Jordan	Yes MLI		PPT
38	Kazakhstan	Yes MLI		PPT+LOB
39	Kenya	No	Yes MLI	PPT+LOB
40	Korea	Yes MLI		PPT
41	Kuwait*	No	Yes MLI	PPT
42	Kyrgyzstan*	No	No	
43	Latvia	Yes MLI		PPT
44	Libya*	No	No	
45	Lithuania	Yes MLI		PPT
46	Luxembourg	Yes MLI		PPT
47	Malaysia	Yes MLI		PPT
48	Malta	Yes MLI		PPT
49	Mauritius	No	No	
50	Mexico	No	Yes MLI	PPT
51	Mongolia	No		
52	Montenegro	No	No	
53	Morocco	No	Yes MLI	PPT
54	Mozambique*	No	No	
55	Myanmar*	No	No	
56	Namibia	No	Yes MLI	PPT+LOB
57	Nepal*	No	No	
58	Netherlands	Yes MLI		PPT
59	New Zealand	Yes MLI		PPT
60	North Macedonia	No	Yes MLI	PPT
61	Norway	Yes MLI		PPT+LOB
62	Oman	No	No	
63	Philippines*	No	No	
64	Poland	Yes MLI		PPT
65	Portugal	Yes MLI		PPT
66	Qatar	Yes MLI		PPT
67	Romania	No	Yes MLI	PPT
68	Russian Federation	Yes MLI		PPT+LOB
69	Saudi Arabia	Yes MLI		PPT
70	Serbia	Yes MLI		PPT
71	Singapore	Yes MLI		PPT
72	Slovak Republic	Yes MLI		PPT+LOB
73	Slovenia	Yes MLI		PPT
74	South Africa	No	Yes MLI	PPT
75	Spain	No	Yes MLI	PPT
76	Sri Lanka	No	No	

77	Sudan*	No	No	
78	Sweden	No	Yes MLI	PPT
79	Switzerland	No	No	
80	Syria*	No	No	
81	Tajikistan*	No	No	
82	Tanzania*	No	No	
83	Thailand	Yes MLI		PPT
84	Trinidad and Tobago	No	No	
85	Türkiye	No	Yes MLI	PPT
86	Turkmenistan*	No	No	
87	United Arab Emirates	Yes MLI		PPT
88	Uganda*	No	No	
89	Ukraine	Yes MLI		PPT
90	United Kingdom	Yes MLI		PPT
91	United States	No	No	
92	Uruguay	Yes MLI		PPT+LOB
93	Uzbekistan*	No	No	
94	Viet Nam	No	Yes MLI	
95	Zambia	No	No	



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