

China (People's Republic of)

A. Progress in the implementation of the minimum standard

China has 102 tax agreements in force as reported in its response to the Peer Review questionnaire. Four of those agreements comply with the minimum standard.

China signed the MLI in 2017 and listed its non-compliant agreements. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

China 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 Brazil, Germany and Switzerland.

China is generally implementing the minimum standard through the inclusion of the preamble statement and PPT.³⁸

B. Conclusion

Recommendation

It is recommended that China completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

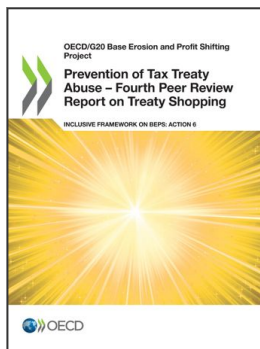
Summary of the jurisdiction response – China (People's Republic of)

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Algeria*	No	No	PPT
3	Armenia	No	Yes MLI	PPT
4	Australia	No	Yes MLI	PPT
5	Austria	No	Yes MLI	PPT
6	Azerbaijan*	No	No	PPT
7	Bahrain	No	Yes MLI	PPT
8	Bangladesh*	No	No	PPT
9	Barbados	No	Yes MLI	PPT
10	Belarus	No	No	PPT
11	Belgium	No	Yes MLI	PPT
12	Bosnia-Herzegovina	No	Yes MLI	PPT
13	Botswana	No	No	PPT
14	Brazil	No	No	PPT

³⁸ For its agreements listed under the MLI, China is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

15	Brunei Darussalam	No	No	PPT
16	Bulgaria	No	Yes MLI	PPT
17	Cambodia*	No	No	PPT
18	Canada	No	Yes MLI	PPT
19	Chile	Yes other		PPT+LOB
20	Croatia	No	Yes MLI	PPT
21	Cuba*	No	No	PPT
22	Cyprus*	No	Yes MLI	PPT
23	Czech Republic	No	Yes MLI	PPT
24	Denmark	No	Yes MLI	PPT
25	Ecuador*	No	No	PPT+LOB
26	Egypt	No	Yes MLI	PPT
27	Estonia	No	Yes MLI	PPT
28	Ethiopia*	No	No	PPT
29	Finland	No	Yes MLI	PPT
30	France	No	Yes MLI	PPT
31	Georgia	No	Yes MLI	PPT
32	Germany	No	No	PPT
33	Greece	No	Yes MLI	PPT
34	Hungary	No	Yes MLI	PPT
35	Iceland	No	Yes MLI	PPT
36	India	Yes other		PPT
37	Indonesia	No	Yes MLI	PPT
38	Iran*	No	No	PPT
39	Ireland	No	Yes MLI	PPT
40	Israel	No	Yes MLI	PPT
41	Italy	No	Yes MLI	PPT
42	Jamaica	No	Yes MLI	PPT
43	Japan	No	Yes MLI	PPT
44	Kazakhstan	No	Yes MLI	PPT
45	Korea	No	Yes MLI	PPT
46	Kuwait*	No	Yes MLI	PPT
47	Kyrgyzstan*	No	No	PPT
48	Lao People's Democratic Republic*	No	No	PPT
49	Latvia	No	Yes MLI	PPT
50	Lithuania	No	Yes MLI	PPT
51	Luxembourg	No	Yes MLI	PPT
52	Malaysia	No	Yes MLI	PPT
53	Malta	No	Yes MLI	PPT
54	Mauritius	No	Yes MLI	PPT
55	Mexico	No	Yes MLI	PPT+LOB
56	Moldova*	No	No	PPT
57	Mongolia	No	No	PPT
58	Montenegro	No	No	PPT
59	Morocco	No	Yes MLI	PPT
60	Nepal*	No	No	PPT
61	Netherlands	No	Yes MLI	PPT
62	New Zealand	Yes other		PPT
63	Nigeria	No	Yes MLI	PPT
64	North Macedonia	No	Yes MLI	PPT
65	Norway	No	Yes MLI	PPT
66	Oman	No	Yes MLI	PPT
67	Pakistan	No	Yes MLI	PPT

68	Papua New Guinea	No	Yes MLI	PPT
69	Philippines*	No	No	PPT
70	Poland	No	Yes MLI	PPT
71	Portugal	No	Yes MLI	PPT
72	Qatar	No	Yes MLI	PPT
73	Romania	No	Yes MLI	PPT
74	Russian Federation	No	Yes MLI	PPT+LOB
75	Saudi Arabia	No	Yes MLI	PPT
76	Serbia	No	Yes MLI	PPT
77	Seychelles	No	Yes MLI	PPT
78	Singapore	No	Yes MLI	PPT
79	Slovak Republic	No	Yes MLI	PPT
80	Slovenia	No	Yes MLI	PPT
81	South Africa	No	Yes MLI	PPT
82	Spain	Yes other		PPT
83	Sri Lanka	No	No	PPT
84	Sudan*	No	No	PPT
85	Sweden	No	Yes MLI	PPT
86	Switzerland	No	No	PPT
87	Syrian Arab Republic*	No	No	PPT
88	Tajikistan*	No	No	PPT
89	Thailand	No	No	PPT
90	Trinidad and Tobago	No	No	PPT
91	Tunisia	No	Yes MLI	PPT
92	Turkey	No	Yes MLI	PPT
93	Turkmenistan*	No	No	PPT
94	Ukraine	No	Yes MLI	PPT
95	United Arab Emirates	No	Yes MLI	PPT
96	United Kingdom	No	Yes MLI	PPT
97	United States	No	No	PPT+LOB
98	Uzbekistan*	No	No	PPT
99	Venezuela*	No	No	PPT
100	Viet Nam	No	No	PPT
101	Zambia	No	No	PPT
102	Zimbabwe*	No	No	PPT



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