

France

A. Progress in the implementation of the minimum standard

France has 120 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-one of those agreements comply with the minimum standard.

France signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018. The MLI entered into force for France on 1 January 2019. On 22 September 2020, France made an additional notification to expand its list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

France is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶⁵

B. Conclusion

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

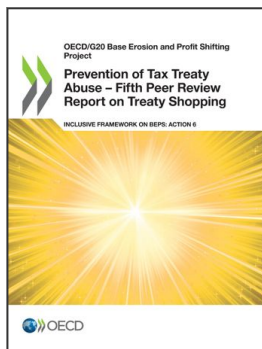
Summary of the jurisdiction response – France

	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	Algeria*	No	No	PPT
3	Andorra	Yes MLI		PPT
4	Argentina	No	Yes MLI	PPT
5	Armenia	No	Yes MLI	PPT
6	Australia	Yes MLI		PPT
7	Austria	Yes MLI		PPT
8	Azerbaijan*	No	No	PPT
9	Bahrain	No	Yes MLI	PPT
10	Bangladesh*	No	No	PPT
11	Belarus	No	No	PPT
12	Belgium	Yes MLI		PPT
13	Benin	No	No	PPT
14	Bolivia*	No	No	PPT
15	Bosnia-Herzegovina	Yes MLI		PPT
16	Botswana	No	No	PPT
17	Brazil	No	No	PPT
18	Bulgaria	No	Yes MLI	PPT
19	Burkina Faso	Yes MLI		PPT
20	Cameroon	No	Yes MLI	PPT
21	Canada	Yes MLI		PPT
22	Central African Republic*	No	No	PPT
23	Chile	Yes MLI		PPT

⁶⁵ For its agreements listed under the MLI, France is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

24	China (People's Republic of)	No	Yes MLI	PPT
25	Colombia	Yes other		PPT
26	Côte d'Ivoire	No	Yes MLI	PPT
27	Croatia	Yes MLI		PPT
28	Cyprus*	Yes MLI		PPT
29	Czech Republic	Yes MLI		PPT
30	Ecuador*	No	No	PPT
31	Egypt	Yes MLI		PPT
32	Estonia	No	Yes MLI	PPT
33	Ethiopia*	No	No	PPT
34	Finland	Yes MLI		PPT
35	Gabon	No	Yes MLI	PPT
36	Georgia	Yes MLI		PPT
37	Germany	No	Yes MLI	PPT
38	Ghana*	No	No	PPT
39	Greece	Yes MLI		PPT
40	Guinea*	No	No	PPT
41	Hong Kong (China)	No	Yes MLI	PPT
42	Hungary	Yes MLI		PPT
43	Iceland	Yes MLI		PPT
44	India	Yes MLI		PPT
45	Indonesia	Yes MLI		PPT
46	Iran*	No	No	PPT
47	Ireland	Yes MLI		PPT
48	Israel	Yes MLI		PPT
49	Italy	No	Yes MLI	PPT
50	Jamaica	No	Yes MLI	PPT
51	Japan	Yes MLI		PPT+LOB
52	Jordan	Yes MLI		PPT
53	Kazakhstan	Yes MLI		PPT
54	Kenya	No	Yes MLI	PPT
55	Korea	Yes MLI		PPT
56	Kosovo*	No	No	PPT
57	Kuwait*	No	Yes MLI	PPT
58	Kyrgyzstan*	No	No	PPT
59	Latvia	Yes MLI		PPT
60	Lebanon*	No	No	PPT
61	Libya*	No	No	PPT
62	Lithuania	Yes MLI		PPT
63	Luxembourg	Yes other		PPT
64	Madagascar*	No	No	PPT
65	Malawi*	No	No	PPT
66	Malaysia	Yes MLI		PPT
67	Mali*	No	No	PPT
68	Malta	Yes MLI		PPT
69	Mauritania	No	No	PPT
70	Mauritius	Yes MLI		PPT
71	Mexico	No	Yes MLI	PPT
72	Monaco	Yes MLI		PPT
73	Mongolia	No	No	PPT
74	Montenegro	No	No	PPT
75	Morocco	No	Yes MLI	PPT
76	Namibia	No	Yes MLI	PPT
77	Netherlands	Yes MLI		PPT

78	New Zealand	Yes MLI		PPT
79	Niger*	No	No	PPT
80	Nigeria	No	Yes MLI	PPT
81	North Macedonia	No	Yes MLI	PPT
82	Norway	No	No	PPT
83	Oman	Yes MLI		PPT
84	Pakistan	Yes MLI		PPT
85	Panama	Yes MLI		PPT
86	Philippines*	No	No	PPT
87	Poland	Yes MLI		PPT
88	Portugal	Yes MLI		PPT
89	Qatar	Yes MLI		PPT
90	Quebec*	No	No	PPT
91	Republic of Congo	No	No	PPT
92	Romania	No	Yes MLI	PPT
93	Russian Federation	Yes MLI		PPT
94	Saudi Arabia	Yes MLI		PPT
95	Senegal	No	Yes MLI	PPT
96	Serbia	Yes MLI		PPT
97	Singapore	Yes MLI		PPT
98	Slovak Republic	Yes MLI		PPT
99	Slovenia	Yes MLI		PPT
100	South Africa	No	Yes MLI	PPT
101	Spain	No	Yes MLI	PPT
102	Sri Lanka	No	No	PPT
103	Sweden	No	No	PPT
104	Switzerland	No	No	PPT
105	Syrian Arab Republic*	No	No	PPT
106	Thailand	No	Yes MLI	PPT
107	Togo	No	No	PPT
108	Trinidad and Tobago	No	No	PPT
109	Tunisia	No	Yes MLI	PPT
110	Türkiye	No	Yes MLI	PPT
111	Turkmenistan*	No	No	PPT
112	Ukraine	Yes MLI		PPT
113	United Arab Emirates	Yes MLI		PPT
114	United Kingdom	Yes MLI		PPT
115	United States	No	No	
116	Uzbekistan*	No	No	PPT
117	Venezuela*	No	No	PPT
118	Viet Nam	No	Yes MLI	PPT
119	Zambia	No	No	PPT
120	Zimbabwe*	No	No	PPT



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