

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 listed its non-compliant agreements.¹⁵⁸ 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.¹⁵⁹

B. Conclusion

Recommendation

It is recommended that Tunisia 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.

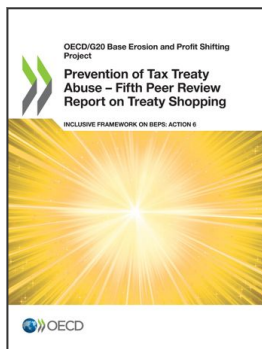
Summary of the jurisdiction response - Tunisia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	No	PPT
2	Belgium	No	Yes MLI	PPT
3	Burkina Faso	No	Yes MLI	PPT
4	Cameroon	No	Yes MLI	PPT
5	Canada	No	Yes MLI	PPT
6	China (People's Republic of)	No	Yes MLI	PPT
7	Cote d'Ivoire	No	Yes MLI	PPT
8	Czech Republic	No	No	
9	Denmark	No	Yes MLI	PPT
10	Egypt	No	Yes MLI	PPT

¹⁵⁸ While Tunisia has not listed all its non-compliant agreements in its provisional list of reservations and notifications under the MLI (MLI Position), Tunisia has included these agreements to be covered under the MLI in its draft definitive MLI Position, for deposit upon Tunisia's deposit of its instrument of ratification of the MLI.

¹⁵⁹ 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).

11	Ethiopia*	No	No	
12	France	No	Yes MLI	PPT
13	Germany	No	No	
14	Greece	No	Yes MLI	PPT
15	Hungary	No	Yes MLI	PPT
16	Indonesia	No	No	
17	Iran*	No	No	
18	Italy	No	Yes MLI	PPT
19	Jordan	No	Yes MLI	PPT
20	Korea	No	Yes MLI	PPT
21	Kuwait*	No	Yes MLI	PPT
22	Lebanon*	No	No	
23	Luxembourg	No	Yes MLI	PPT
24	Mali*	Non	Non	
25	Malta	No	Yes MLI	PPT
26	Mauritius	No	Yes MLI	PPT
27	Netherlands	No	Yes MLI	PPT
28	Norway	No	No	PPT
29	Oman	No	Yes MLI	PPT
30	Pakistan	No	Yes MLI	PPT
31	Poland	No	Yes MLI	PPT
32	Portugal	No	Yes MLI	PPT
33	Qatar	No	Yes MLI	PPT
34	Romania	No	Yes MLI	PPT
35	Saudi Arabia	No	Yes MLI	PPT
36	Senegal	No	Yes MLI	PPT
37	Serbia	No	Yes MLI	PPT
38	Singapore	No	Yes MLI	PPT
39	Slovak Republic	No	Yes MLI	PPT
40	South Africa	No	Yes MLI	PPT
41	Spain	No	Yes MLI	PPT
42	Sudan*	No	No	PPT
43	Sweden	No	Yes MLI	PPT
44	Switzerland	No	No	PPT
45	Syria*	No	No	
46	Türkiye	No	Yes MLI	PPT
47	UMA Agreement treaty partners (Algeria*, Libya*, Mauritania, Morocco)	No	No	PPT
48	United Arab Emirates	No	Yes MLI	PPT
49	United Kingdom	No	Yes MLI	PPT
50	United States	No	No	
51	Viet Nam	No	Yes MLI	PPT
52	Yemen*	No	No	



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