

Qatar

A. Progress in the implementation of the minimum standard

Qatar has 80 tax agreements in force, as reported in its response to the Peer Review questionnaire. Forty-four of those agreements comply with the minimum standard.

Qatar signed the MLI in 2018 and deposited its instrument of ratification on 23 December 2019. The MLI entered into force for Qatar on 1 April 2020. On 25 November 2021, Qatar 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.

Qatar has not listed its agreements with Argentina, Austria, Norway and Switzerland under the MLI but 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 those agreements.

Qatar has concluded a bilateral complying instrument with respect to its agreement with Bermuda and Ukraine.

Qatar is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹¹⁶

B. Conclusion

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

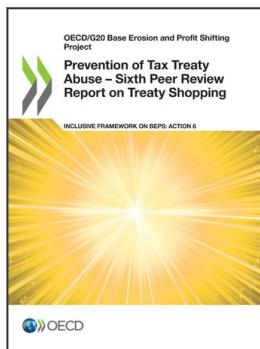
Summary of the jurisdiction response – Qatar

	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	Argentina	No	No	PPT
4	Armenia	No	Yes MLI	PPT
5	Austria	No	No	PPT
6	Azerbaijan	No	No	PPT
7	Barbados	Yes MLI		PPT
8	Belarus	No	No	PPT
9	Bermuda	No	Yes other	PPT
10	Bosnia-Herzegovina	Yes MLI		PPT
11	Brunei Darussalam	No	No	PPT
12	Bulgaria	Yes MLI		PPT
13	Chad*	No	No	PPT
14	China (People's Republic of)	Yes MLI		PPT
15	Croatia	Yes MLI		PPT
16	Cuba*	No	No	PPT
17	Cyprus*	Yes MLI		PPT

¹¹⁶ For its agreements listed under the MLI, Qatar is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

18	Czechia	Yes other		PPT
19	Ecuador*	No	No	PPT
20	Fiji*	No	Yes MLI	PPT
21	France	Yes MLI		PPT
22	Georgia	No	No	PPT
23	Greece	Yes MLI		PPT
24	Guernsey	Yes other		PPT
25	Hong Kong (China)	Yes MLI		PPT
26	Hungary	Yes MLI		PPT
27	India	Yes MLI		PPT
28	Indonesia	Yes MLI		PPT
29	Iran*	No	No	PPT
30	Ireland	Yes MLI		PPT
31	Isle of Man	Yes MLI		PPT
32	Italy	No	Yes MLI	PPT
33	Japan	Yes MLI		PPT
34	Jersey	Yes MLI		PPT
35	Jordan	Yes MLI		PPT
36	Kazakhstan	Yes MLI		PPT
37	Kenya	No	Yes MLI	PPT
38	Korea	Yes MLI		PPT
39	Kyrgyzstan*	No	No	PPT
40	Latvia	Yes MLI		PPT
41	Lebanon*	No	No	PPT
42	Luxembourg	Yes MLI		PPT
43	Malaysia	Yes MLI		PPT
44	Malta	Yes MLI		PPT
45	Mauritius	Yes MLI		PPT
46	Mexico	No	Yes MLI	PPT
47	Monaco	Yes MLI		PPT
48	Morocco	No	Yes MLI	PPT
49	Nepal*	No	No	PPT
50	Netherlands	Yes MLI		PPT
51	Nigeria	No	Yes MLI	PPT
52	North Macedonia	No	Yes MLI	PPT
53	Norway	No	No	PPT
54	Oman	Yes other		PPT
55	Pakistan	Yes MLI		PPT
56	Panama	Yes MLI		PPT
57	Philippines	No	No	PPT
58	Poland	Yes MLI		PPT
59	Portugal	Yes MLI		PPT
60	Romania	No	Yes MLI	PPT
61	Russian Federation	Yes MLI		PPT
62	San Marino	Yes MLI		PPT
63	Senegal	Yes MLI		PPT
64	Serbia	Yes MLI		PPT
65	Seychelles	Yes MLI		PPT
66	Singapore	Yes MLI		PPT
67	Slovenia	Yes MLI		PPT
68	South Africa	Yes MLI		PPT
69	Spain	Yes MLI		PPT
70	Sri Lanka	No	No	PPT

71	Sudan*	No	No	PPT
72	Switzerland	No	No	PPT
73	Syrian Arab Republic*	No	No	PPT
74	Tunisia	No	No	PPT
75	Türkiye	No	Yes MLI	PPT
76	Ukraine	No	Yes other	PPT
77	United Kingdom	Yes MLI		PPT
78	Venezuela*	No	No	PPT
79	Viet Nam	No	Yes MLI	PPT
80	Yemen*	No	No	PPT



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