

India

A. Progress in the implementation of the minimum standard

India has 96 tax agreements in force as reported in its response to the Peer Review questionnaire. Fifty-four 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 has signed a bilateral compliant instrument with respect to its agreement with Brazil.

India is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.⁷¹

B. Conclusion

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

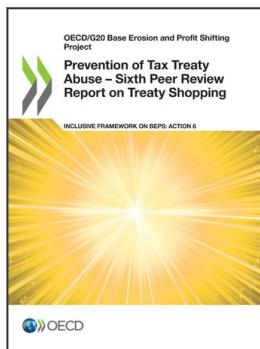
Summary of the jurisdiction response – India

	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	Yes Other	PPT + LOB
11	Bulgaria	Yes MLI		PPT
12	Canada	Yes MLI		PPT
13	Chile	Yes other		PPT + LOB
14	China (People's Republic of)	Yes other		PPT
15	Colombia	No	Yes MLI	PPT+LOB
16	Croatia	Yes MLI		PPT
17	Cyprus*	Yes MLI		PPT
18	Czechia	Yes MLI		PPT
19	Denmark	Yes MLI		PPT+LOB
20	Egypt	Yes MLI		PPT

⁷¹ 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.

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

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



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