

# Italy

## A. Progress in the implementation of the minimum standard

Italy has 100 tax agreements in force as reported in its response to the Peer Review questionnaire. Two of those agreements comply with the minimum standard.

Italy signed the MLI in 2017. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Italy has not listed its agreements with Albania, Belarus, Congo, Montenegro, North Macedonia, Oman, and Panama. These agreements will therefore not, at this stage, be modified by the MLI. Albania, North Macedonia, Oman and Panama have listed their agreements with Italy under the MLI.

Italy 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, Norway and Uzbekistan\*.

Italy indicated in its response to the Peer Review questionnaire that the agreements with Belarus, Congo, Ecuador\*, Ethiopia\*, Ghana\*, Kyrgyzstan\*, Montenegro, Mozambique\*, Syria\*, Tajikistan\* and Venezuela\* do not give rise to material treaty-shopping concerns for Italy as they contain specific features and as Italy's domestic anti-abuse legislation applies.

Italy is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>99</sup>

## B. Conclusion

Albania, North Macedonia, Oman and Panama have listed their agreements with Italy under the MLI, which amount to requests to implement the minimum standard. Italy has developed a plan for the implementation of the minimum standard in its agreements with Albania, North Macedonia, Oman and Panama. Italy indicated in its response to the Peer Review questionnaire that it intends to expand its list of agreements to be covered under the MLI to include those agreements.

## Recommendation

It is recommended that Italy 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 - Italy

|  | 1. Treaty partners | 2. Compliance with the standard | 3. Signature of a complying instrument | 4. Minimum standard provision used |
|--|--------------------|---------------------------------|--|------------------------------------|
|--|--------------------|---------------------------------|--|------------------------------------|

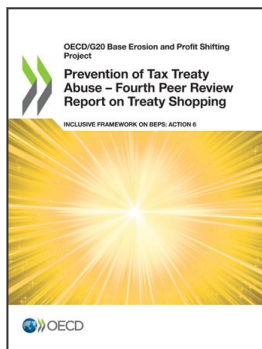
<sup>99</sup> For its agreements listed under the MLI, Italy is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Italy has made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements that already contain a PPT (covering thirteen agreements).

|    |                              |           |         |     |
|----|------------------------------|-----------|---------|-----|
| 1  | Argentina                    | No        | Yes MLI | PPT |
| 2  | Armenia                      | No        | Yes MLI | PPT |
| 3  | Australia                    | No        | Yes MLI | PPT |
| 4  | Austria                      | No        | Yes MLI | PPT |
| 5  | Azerbaijan*                  | No        | No      | PPT |
| 6  | Bangladesh*                  | No        | No      | PPT |
| 7  | Barbados                     | No        | Yes MLI | PPT |
| 8  | Belgium                      | No        | Yes MLI | PPT |
| 9  | Bosnia-Herzegovina           | No        | Yes MLI | PPT |
| 10 | Brazil                       | No        | No      | PPT |
| 11 | Bulgaria                     | No        | Yes MLI | PPT |
| 12 | Canada                       | No        | Yes MLI | PPT |
| 13 | Chile                        | Yes Other |         | PPT |
| 14 | China (People's Republic of) | No        | Yes MLI | PPT |
| 15 | Côte d'Ivoire                | No        | Yes MLI | PPT |
| 16 | Croatia                      | No        | Yes MLI | PPT |
| 17 | Cyprus*                      | No        | Yes MLI | PPT |
| 18 | Czech Republic               | No        | Yes MLI | PPT |
| 19 | Denmark                      | No        | Yes MLI | PPT |
| 20 | Egypt                        | No        | Yes MLI | PPT |
| 21 | Estonia                      | No        | Yes MLI | PPT |
| 22 | Finland                      | No        | Yes MLI | PPT |
| 23 | France                       | No        | Yes MLI | PPT |
| 24 | Georgia                      | No        | Yes MLI | PPT |
| 25 | Germany                      | No        | Yes MLI | PPT |
| 26 | Greece                       | No        | Yes MLI | PPT |
| 27 | Hong Kong (China)            | No        | Yes MLI | PPT |
| 28 | Hungary                      | No        | Yes MLI | PPT |
| 29 | Iceland                      | No        | Yes MLI | PPT |
| 30 | India                        | No        | Yes MLI | PPT |
| 31 | Indonesia                    | No        | Yes MLI | PPT |
| 32 | Ireland                      | No        | Yes MLI | PPT |
| 33 | Israel                       | No        | Yes MLI | PPT |
| 34 | Japan                        | No        | Yes MLI | PPT |
| 35 | Jordan                       | No        | Yes MLI | PPT |
| 36 | Kazakhstan                   | No        | Yes MLI | PPT |
| 37 | Korea                        | No        | Yes MLI | PPT |
| 38 | Kuwait*                      | No        | No      | PPT |
| 39 | Latvia                       | No        | Yes MLI | PPT |
| 40 | Lebanon*                     | No        | No      | PPT |
| 41 | Lithuania                    | No        | Yes MLI | PPT |
| 42 | Luxembourg                   | No        | Yes MLI | PPT |
| 43 | Malaysia                     | No        | Yes MLI | PPT |
| 44 | Malta                        | No        | Yes MLI | PPT |
| 45 | Mauritius                    | No        | Yes MLI | PPT |
| 46 | Mexico                       | No        | Yes MLI | PPT |
| 47 | Moldova*                     | No        | No      | PPT |
| 48 | Morocco                      | No        | Yes MLI | PPT |
| 49 | Netherlands                  | No        | Yes MLI | PPT |
| 50 | New Zealand                  | No        | Yes MLI | PPT |
| 51 | Norway                       | No        | No      | PPT |
| 52 | Pakistan                     | No        | Yes MLI | PPT |
| 53 | Philippines*                 | No        | No      | PPT |

|    |                      |           |         |       |
|----|----------------------|-----------|---------|-------|
| 54 | Poland               | No        | Yes MLI | PPT   |
| 55 | Portugal             | No        | Yes MLI | PPT   |
| 56 | Qatar                | No        | Yes MLI | PPT   |
| 57 | Romania              | No        | Yes MLI | PPT   |
| 58 | Russian Federation   | No        | Yes MLI | PPT   |
| 59 | San Marino           | No        | Yes MLI | PPT   |
| 60 | Saudi Arabia         | No        | Yes MLI | PPT   |
| 61 | Senegal              | No        | Yes MLI | PPT   |
| 62 | Serbia               | No        | Yes MLI | PPT   |
| 63 | Singapore            | No        | Yes MLI | PPT   |
| 64 | Slovak Republic      | No        | Yes MLI | PPT   |
| 65 | Slovenia             | No        | Yes MLI | PPT   |
| 66 | South Africa         | No        | Yes MLI | PPT   |
| 67 | Spain                | No        | Yes MLI | PPT   |
| 68 | Sri Lanka            | No        | No      | PPT   |
| 69 | Sweden               | No        | Yes MLI | PPT   |
| 70 | Switzerland          | No        | Yes MLI | PPT   |
| 71 | Tanzania*            | No        | No      | PPT   |
| 72 | Thailand             | No        | No      | PPT   |
| 73 | Trinidad and Tobago  | No        | No      | D-LOB |
| 74 | Tunisia              | No        | Yes MLI | PPT   |
| 75 | Turkey               | No        | Yes MLI | PPT   |
| 76 | Uganda*              | No        | No      | PPT   |
| 77 | Ukraine              | No        | Yes MLI | PPT   |
| 78 | United Arab Emirates | No        | Yes MLI | PPT   |
| 79 | United Kingdom       | No        | Yes MLI | PPT   |
| 80 | United States        | No        | No      | LOB   |
| 81 | Uruguay              | Yes Other |         | PPT   |
| 82 | Uzbekistan*          | No        | No      | PPT   |
| 83 | Viet Nam             | No        | No      | PPT   |
| 84 | Zambia               | No        | No      | PPT   |

## Other agreements

|    | 1. Treaty partners    | 2. Inclusive Framework member |
|----|-----------------------|-------------------------------|
| 1  | Albania               | Yes                           |
| 2  | Algeria*              | No                            |
| 3  | Belarus               | Yes                           |
| 4  | Congo                 | Yes                           |
| 5  | Ecuador*              | No                            |
| 6  | Ethiopia*             | No                            |
| 7  | Ghana*                | No                            |
| 8  | Kyrgyzstan*           | No                            |
| 9  | Montenegro            | Yes                           |
| 10 | North Macedonia       | Yes                           |
| 11 | Mozambique*           | No                            |
| 12 | Oman                  | Yes                           |
| 13 | Panama                | Yes                           |
| 14 | Syrian Arab Republic* | No                            |
| 15 | Tajikistan*           | No                            |
| 16 | Venezuela*            | No                            |



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