

# Georgia

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

Georgia has 56 tax agreements in force as reported in its response to the Peer Review questionnaire. Twenty-eight of those agreements, comply with the minimum standard.

Georgia signed the MLI in 2017 and deposited its instrument of ratification on 29 March 2019, listing 34 of its agreements in force at that time. The MLI entered into force for Georgia on 1 July 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Georgia has not listed its agreements with Armenia, Austria, Bahrain, Belarus, Denmark, Egypt, Germany, Kazakhstan, Malta, Poland, Qatar, Saudi Arabia, Switzerland, Ukraine and the United Arab Emirates. These agreements will therefore not, at this stage, be modified under the MLI. Armenia, Bahrain, Denmark, Egypt, Kazakhstan, Malta, Saudi Arabia, Ukraine and the United Arab Emirates have listed their agreements with Georgia under the MLI.

Georgia 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 Malta and Poland.<sup>67</sup>

Georgia is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>68</sup>

In its response to the Peer Review questionnaire, Germany indicated that its agreement with Georgia did not give rise to material treaty shopping concerns for Germany.

## B. Conclusion

Armenia, Bahrain, Denmark, Egypt, Kazakhstan, Malta, Saudi Arabia, Ukraine and the United Arab Emirates have listed their agreements with Georgia under the MLI, which amount to requests to implement the minimum standard.

Georgia is preparing to give effect to its plan for the implementation of the minimum standard in its agreements with Armenia, Austria, Bahrain, Belarus, Denmark, Egypt, Germany, Kazakhstan, Qatar, Saudi Arabia, Switzerland, Ukraine and the United Arab Emirates. Georgia 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 these agreements and has provided the revised list of agreements under the MLI in preparation for deposit subsequent to ratification.

Georgia also indicated that bilateral negotiations would be pursued to implement the minimum standard in its agreements with Azerbaijan\*, Iran\*, Kuwait\*, Moldova\*, Turkmenistan\* and Uzbekistan\*.

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<sup>67</sup> Georgia and Poland signed a new agreement on 7 July 2021, which will replace the current agreement once it enters into force.

<sup>68</sup> For its agreements listed under the MLI, Georgia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

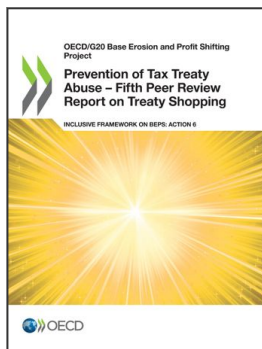
## Summary of the jurisdiction response - Georgia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Belgium	Yes MLI		PPT
2	Bulgaria	No	Yes MLI	PPT
3	China (People's Republic of)	No	Yes MLI	PPT
4	Croatia	Yes MLI		PPT
5	Cyprus*	Yes MLI		PPT
6	Czech Republic	Yes MLI		PPT
7	Estonia	No	Yes MLI	PPT
8	Finland	Yes MLI		PPT
9	France	Yes MLI		PPT
10	Greece	Yes MLI		PPT
11	Hungary	Yes MLI		PPT
12	Iceland	Yes MLI		PPT
13	India	Yes MLI		PPT
14	Ireland	Yes MLI		PPT
15	Israel	Yes MLI		PPT
16	Italy	No	Yes MLI	PPT
17	Japan	Yes other		PPT+LOB
18	Korea	Yes MLI		PPT
19	Latvia	Yes MLI		PPT
20	Liechtenstein	Yes MLI		PPT
21	Lithuania	Yes MLI		PPT
22	Luxembourg	Yes MLI		PPT
23	Malta	No	No	
24	Netherlands	Yes MLI		PPT
25	Norway	Yes MLI		PPT
26	Poland	No	No	
27	Portugal	Yes MLI		PPT
28	Romania	No	Yes MLI	
29	San Marino	Yes MLI		PPT
30	Serbia	Yes MLI		PPT
31	Singapore	Yes MLI		PPT
32	Slovak Republic	Yes MLI		PPT
33	Slovenia	Yes MLI		PPT
34	Spain	No	Yes MLI	PPT
35	Sweden	No	Yes MLI	PPT
36	Türkiye	No	Yes MLI	PPT
37	Hong Kong (China)	Yes other		PPT
38	United Kingdom	Yes MLI		PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Armenia	Yes
2	Austria	Yes
3	Azerbaijan*	No
4	Bahrain	Yes
5	Belarus	Yes
6	Denmark	Yes

7	Egypt	Yes
8	Germany	Yes
9	Iran*	No
10	Kazakhstan	Yes
11	Kuwait*	No
12	Moldova*	No
13	Qatar	Yes
14	Saudi Arabia	Yes
15	Switzerland	Yes
16	Turkmenistan*	No
17	Ukraine	Yes
18	United Arab Emirates	Yes
19	Uzbekistan*	No



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