

France

A. Progress in the implementation of the minimum standard

France has 118 tax agreements in force, as reported in its response to the Peer Review questionnaire. Eleven of those agreements, the agreements with Australia, Austria, Israel, Japan, Lithuania, New Zealand, Poland, Serbia, Slovak Republic, Slovenia and United Kingdom, comply with the minimum standard.

France signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018, listing 90 tax agreements.⁵⁶ The MLI entered into force for France on 1 January 2019.

France is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁷

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect. Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019. France indicated in its response to the Peer Review questionnaire that the agreements not listed under the MLI were concluded with treaty partners that were not members of the ad hoc Group at the time of France's signature of the MLI.

B. Implementation issues

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

Summary of the jurisdiction response – France

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	No	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Andorra	No	N/A	Yes	N/A	
4	Argentina	No	N/A	Yes	N/A	
5	Armenia	No	N/A	Yes	N/A	
6	Australia	Yes	PPT alone	N/A	N/A	
7	Austria	Yes	PPT alone	N/A	N/A	
8	Azerbaijan*	No	N/A	Yes	N/A	
9	Bahrain	No	N/A	No	N/A	
10	Bangladesh*	No	N/A	Yes	N/A	
11	Belarus*	No	N/A	No	N/A	
12	Belgium	No	N/A	Yes	N/A	
13	Benin	No	N/A	Yes	N/A	
14	Bolivia*	No	N/A	No	N/A	
15	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
16	Botswana	No	N/A	No	N/A	

17	Brazil	No	N/A	Yes	N/A	
18	Bulgaria	No	N/A	Yes	N/A	
19	Burkina Faso	No	N/A	Yes	N/A	
20	Cameroon	No	N/A	Yes	N/A	
21	Canada	No	N/A	Yes	N/A	
22	Central African Republic*	No	N/A	No	N/A	
23	Chile	No	N/A	Yes	N/A	
24	China (People's Republic of)	No	N/A	Yes	N/A	
25	Congo	No	N/A	No	N/A	
26	Cote d'Ivoire	No	N/A	Yes	N/A	
27	Croatia	No	N/A	Yes	N/A	
28	Cyprus*	No	N/A	Yes	N/A	
29	Czech Republic	No	N/A	Yes	N/A	
30	Ecuador*	No	N/A	No	N/A	
31	Egypt	No	N/A	Yes	N/A	
32	Estonia	No	N/A	Yes	N/A	
33	Ethiopia*	No	N/A	No	N/A	
34	Finland	No	N/A	Yes	N/A	
35	Gabon	No	N/A	Yes	N/A	
36	Georgia	No	N/A	Yes	N/A	
37	Germany	No	N/A	Yes	N/A	
38	Ghana*	No	N/A	No	N/A	
39	Greece	No	N/A	Yes	N/A	
40	Guinea*	No	N/A	No	N/A	
41	Hong Kong (China)	No	N/A	Yes	N/A	
42	Hungary	No	N/A	Yes	N/A	
43	Iceland	No	N/A	Yes	N/A	
44	India	No	N/A	Yes	N/A	
45	Indonesia	No	N/A	Yes	N/A	
46	Iran*	No	N/A	No	N/A	
47	Ireland	No	N/A	Yes	N/A	
48	Israel	Yes	PPT alone	N/A	N/A	
49	Italy	No	N/A	Yes	N/A	
50	Jamaica	No	N/A	Yes	N/A	
51	Japan	Yes	PPT and LOB	N/A	N/A	
52	Jordan*	No	N/A	Yes	N/A	
53	Kazakhstan	No	N/A	Yes	N/A	
54	Kenya	No	N/A	Yes	N/A	
55	Korea	No	N/A	Yes	N/A	
56	Kosovo*	No	N/A	No	N/A	
57	Kuwait*	No	N/A	Yes	N/A	
58	Kyrgyzstan*	No	N/A	No	N/A	
59	Latvia	No	N/A	Yes	N/A	
60	Lebanon*	No	N/A	Yes	N/A	
61	Libya*	No	N/A	No	N/A	
62	Lithuania	Yes	PPT alone	N/A	N/A	
63	Luxembourg	No	N/A	Yes	N/A	
64	North Macedonia	No	N/A	No	N/A	
65	Madagascar*	No	N/A	No	N/A	
66	Malawi*	No	N/A	No	N/A	
67	Malaysia	No	N/A	Yes	N/A	
68	Mali*	No	N/A	No	N/A	

69	Malta	No	N/A	Yes	N/A
70	Mauritania*	No	N/A	Yes	N/A
71	Mauritius	No	N/A	Yes	N/A
72	Mexico	No	N/A	Yes	N/A
73	Monaco	No	N/A	Yes	N/A
74	Mongolia	No	N/A	Yes	N/A
75	Montenegro*	No	N/A	No	N/A
76	Morocco	No	N/A	Yes	N/A
77	Namibia*	No	N/A	No	N/A
78	Netherlands	No	N/A	Yes	N/A
79	New Zealand	Yes	PPT alone	N/A	N/A
80	Niger*	No	N/A	No	N/A
81	Nigeria	No	N/A	Yes	N/A
82	Norway	No	N/A	Yes	N/A
83	Oman	No	N/A	Yes	N/A
84	Pakistan	No	N/A	Yes	N/A
85	Panama	No	N/A	Yes	N/A
86	Philippines*	No	N/A	Yes	N/A
87	Poland	Yes	PPT alone	N/A	N/A
88	Portugal	No	N/A	Yes	N/A
89	Qatar	No	N/A	Yes	N/A
90	Romania	No	N/A	Yes	N/A
91	Russia	No	N/A	Yes	N/A
92	Saudi Arabia	No	N/A	Yes	N/A
93	Senegal	No	N/A	Yes	N/A
94	Serbia	Yes	PPT alone	N/A	N/A
95	Singapore	No	N/A	Yes	N/A
96	Slovak Republic	Yes	PPT alone	N/A	N/A
97	Slovenia	Yes	PPT alone	N/A	N/A
98	South Africa	No	N/A	Yes	N/A
99	Spain	No	N/A	Yes	N/A
100	Sri Lanka	No	N/A	Yes	N/A
101	Sweden	No	N/A	Yes	N/A
102	Switzerland	No	N/A	Yes	N/A
103	Syrian Arab Republic*	No	N/A	No	N/A
104	Thailand	No	N/A	Yes	N/A
105	Togo*	No	N/A	No	N/A
106	Trinidad and Tobago	No	N/A	No	N/A
107	Tunisia	No	N/A	Yes	N/A
108	Turkey	No	N/A	Yes	N/A
109	Turkmenistan*	No	N/A	No	N/A
110	Ukraine	No	N/A	Yes	N/A
111	United Arab Emirates	No	N/A	Yes	N/A
112	United Kingdom	Yes	PPT alone	N/A	N/A
113	United States	No	N/A	Yes	N/A
114	Uzbekistan*	No	N/A	No	N/A
115	Venezuela*	No	N/A	No	N/A
116	Viet Nam	No	N/A	Yes	N/A
117	Zambia	No	N/A	Yes	N/A
118	Zimbabwe*	No	N/A	Yes	N/A



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