

France

A. Progress in the implementation of the minimum standard

France has 119 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-five of those agreements, the agreements with Australia, Austria, Belgium, Canada, Finland, Georgia, Iceland, India, Ireland, Israel, Japan, Lithuania, Luxembourg, Malta, Monaco, the Netherlands, New Zealand, Poland, Serbia, the Slovak Republic, Singapore, Slovenia, Ukraine, the United Arab Emirates and the United Kingdom, comply with the minimum standard.

France signed the MLI in 2017 and deposited its instrument of ratification on 26 September 2018. The MLI entered into force for France on 1 January 2019. Further, France deposited additional notifications under the MLI on 22 September 2020 to list its agreements that were initially not listed in its definitive MLI Position.

France is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵³

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

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

France indicated that it had contacted its treaty partners and encouraged them to join the MLI. France also contacted some of its treaty partners that are Signatories to the MLI and encouraged them to list those agreements under the MLI.

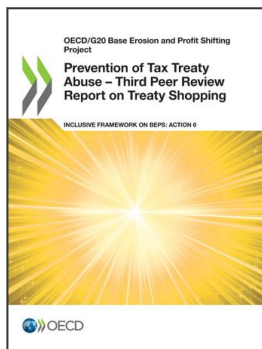
Summary of the jurisdiction response - France

	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	Yes	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	Yes	N/A	
10	Bangladesh*	No	N/A	Yes	N/A	
11	Belarus*	No	N/A	Yes	N/A	
12	Belgium	Yes	PPT alone	N/A	N/A	
13	Benin	No	N/A	Yes	N/A	
14	Bolivia*	No	N/A	Yes	N/A	
15	Bosnia-Herzegovina	No	N/A	Yes	N/A	
16	Botswana	No	N/A	Yes	N/A	
17	Brazil	No	N/A	Yes	N/A	
18	Bulgaria	No	N/A	Yes	N/A	

⁵³ For its agreements listed under the MLI, France is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

19	Burkina Faso	No	N/A	Yes	N/A	
20	Cameroon	No	N/A	Yes	N/A	
21	Canada	Yes	PPT alone	N/A	N/A	
22	Central African Republic*	No	N/A	Yes	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	Yes	N/A	
26	Côte 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	Yes	N/A	
31	Egypt	No	N/A	Yes	N/A	
32	Estonia	No	N/A	Yes	N/A	
33	Ethiopia*	No	N/A	Yes	N/A	
34	Finland	Yes	PPT alone	N/A	N/A	
35	Gabon	No	N/A	Yes	N/A	
36	Georgia	Yes	PPT alone	N/A	N/A	
37	Germany	No	N/A	Yes	N/A	
38	Ghana*	No	N/A	Yes	N/A	
39	Greece	No	N/A	Yes	N/A	
40	Guinea*	No	N/A	Yes	N/A	
41	Hong Kong (China)	No	N/A	Yes	N/A	
42	Hungary	No	N/A	Yes	N/A	
43	Iceland	Yes	PPT alone	N/A	N/A	
44	India	Yes	PPT alone	N/A	N/A	
45	Indonesia	No	N/A	Yes	N/A	
46	Iran*	No	N/A	Yes	N/A	
47	Ireland	Yes	PPT alone	N/A	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	Yes	N/A	
57	Kuwait*	No	N/A	Yes	N/A	
58	Kyrgyzstan*	No	N/A	Yes	N/A	
59	Latvia	No	N/A	Yes	N/A	
60	Lebanon*	No	N/A	Yes	N/A	
61	Libya*	No	N/A	Yes	N/A	
62	Lithuania	Yes	PPT alone	N/A	N/A	
63	Luxembourg	Yes	PPT alone	N/A	N/A	New treaty in force on 19 August 2019
64	Madagascar*	No	N/A	Yes	N/A	
65	Malawi*	No	N/A	Yes	N/A	
66	Malaysia	No	N/A	Yes	N/A	
67	Mali*	No	N/A	Yes	N/A	
68	Malta	Yes	PPT alone	N/A	N/A	
69	Mauritania*	No	N/A	Yes	N/A	

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



From:

Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d6cecbb8-en>

Please cite this chapter as:

OECD (2021), “France”, in *Prevention of Tax Treaty Abuse – Third Peer Review Report on Treaty Shopping : Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/cd07c981-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.