

Estonia

A. Progress in the implementation of the minimum standard

Estonia has 59 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Japan complies with the minimum standard.

Estonia signed the MLI in 2018, listing 56 tax agreements.⁵⁰

Estonia is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵¹

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

Estonia indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Germany and Switzerland.

B. Implementation issues

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

Summary of the jurisdiction response – Estonia

	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	Armenia	No	N/A	Yes	N/A	
3	Austria	No	N/A	Yes	N/A	
4	Azerbaijan*	No	N/A	Yes	N/A	
5	Bahrain	No	N/A	Yes	N/A	
6	Belarus*	No	N/A	Yes	N/A	
7	Belgium	No	N/A	Yes	N/A	
8	Bulgaria	No	N/A	Yes	N/A	
9	Canada	No	N/A	Yes	N/A	
10	China (People's Republic of)	No	N/A	Yes	N/A	
11	Croatia	No	N/A	Yes	N/A	
12	Cyprus*	No	N/A	Yes	N/A	
13	Czech Republic	No	N/A	Yes	N/A	
14	Denmark	No	N/A	Yes	N/A	
15	Finland	No	N/A	Yes	N/A	
16	France	No	N/A	Yes	N/A	
17	Georgia	No	N/A	Yes	N/A	
18	Germany	No	N/A	No	N/A	
19	Greece	No	N/A	Yes	N/A	
20	Hungary	No	N/A	Yes	N/A	

21	Iceland	No	N/A	Yes	N/A	
22	India	No	N/A	Yes	N/A	
23	Ireland	No	N/A	Yes	N/A	
24	Isle of Man	No	N/A	Yes	N/A	
25	Israel	No	N/A	Yes	N/A	
26	Italy	No	N/A	Yes	N/A	
27	Japan	Yes	PPT and LOB	N/A	N/A	
28	Jersey	No	N/A	Yes	N/A	
29	Kazakhstan	No	N/A	Yes	N/A	
30	Korea	No	N/A	Yes	N/A	
31	Kyrgyzstan*	No	N/A	Yes	N/A	
32	Latvia	No	N/A	Yes	N/A	
33	Lithuania	No	N/A	Yes	N/A	
34	Luxembourg	No	N/A	Yes	N/A	
35	North Macedonia	No	N/A	Yes	N/A	
36	Malta	No	N/A	Yes	N/A	
37	Mexico	No	N/A	Yes	N/A	
38	Moldova*	No	N/A	Yes	N/A	
39	Netherlands	No	N/A	Yes	N/A	
40	Norway	No	N/A	Yes	N/A	
41	Poland	No	N/A	Yes	N/A	
42	Portugal	No	N/A	Yes	N/A	
43	Romania	No	N/A	Yes	N/A	
44	Serbia	No	N/A	Yes	N/A	
45	Singapore	No	N/A	Yes	N/A	
46	Slovak Republic	No	N/A	Yes	N/A	
47	Slovenia	No	N/A	Yes	N/A	
48	Spain	No	N/A	Yes	N/A	
49	Sweden	No	N/A	Yes	N/A	
50	Switzerland	No	N/A	No	N/A	
51	Thailand	No	N/A	Yes	N/A	
52	Turkey	No	N/A	Yes	N/A	
53	Turkmenistan*	No	N/A	Yes	N/A	
54	Ukraine	No	N/A	Yes	N/A	
55	United Arab Emirates	No	N/A	Yes	N/A	
56	United Kingdom	No	N/A	Yes	N/A	
57	United States	No	N/A	Yes	N/A	
58	Uzbekistan*	No	N/A	Yes	N/A	
59	Viet Nam	No	N/A	Yes	N/A	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), "Estonia", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/cf3d70c7-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>.