

# Egypt

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

Egypt has 58 tax agreements in force, as reported in its response to the Peer Review questionnaire. One of those agreements, the agreement with Cyprus\*, complies with the minimum standard.

Egypt signed the MLI in 2017 and deposited its instrument of ratification on 30 September 2020. The MLI will enter into force for Egypt on 1 January 2021.

Egypt is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>48</sup>

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.

## B. Implementation issues

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

## Summary of the jurisdiction response - Egypt

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

<sup>48</sup> For its agreements listed under the MLI, Egypt is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

21	Indonesia	No	N/A	Yes	N/A	
22	Iraq*	No	N/A	Yes	N/A	
23	Ireland	No	N/A	Yes	N/A	
24	Italy	No	N/A	Yes	N/A	
25	Japan	No	N/A	Yes	N/A	
26	Jordan	No	N/A	Yes	N/A	
27	Korea	No	N/A	Yes	N/A	
28	Kuwait*	No	N/A	Yes	N/A	
29	Lebanon*	No	N/A	Yes	N/A	
30	Libya*	No	N/A	Yes	N/A	
31	Malaysia	No	N/A	Yes	N/A	
32	Malta	No	N/A	Yes	N/A	
33	Mauritius	No	N/A	Yes	N/A	
34	Morocco	No	N/A	Yes	N/A	
35	Netherlands	No	N/A	Yes	N/A	
36	Norway	No	N/A	Yes	N/A	
37	Pakistan	No	N/A	Yes	N/A	
38	Palestine*	No	N/A	Yes	N/A	
39	Poland	No	N/A	Yes	N/A	
40	Romania	No	N/A	Yes	N/A	
41	Russia	No	N/A	Yes	N/A	
42	Saudi Arabia	No	N/A	No	N/A	
43	Serbia	No	N/A	Yes	N/A	
44	Singapore	No	N/A	Yes	N/A	
45	South Africa	No	N/A	Yes	N/A	
46	Spain	No	N/A	Yes	N/A	
47	Sudan*	No	N/A	Yes	N/A	
48	Sweden	No	N/A	Yes	N/A	
49	Switzerland	No	N/A	Yes	N/A	
50	Syrian Arab Republic*	No	N/A	Yes	N/A	
51	Tunisia	No	N/A	Yes	N/A	
52	Turkey	No	N/A	Yes	N/A	
53	Ukraine	No	N/A	Yes	N/A	
54	United Arab Emirates	No	N/A	Yes	PPT alone	
55	United Kingdom	No	N/A	Yes	N/A	
56	United States	No	N/A	No	N/A	
57	Uzbekistan*	No	N/A	No	N/A	
58	Yemen*	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), “Egypt”, 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/d5180271-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>.