

China (People's Republic of)

A. Progress in the implementation of the minimum standard

China has 105 tax agreements in force as reported in its response to the Peer Review questionnaire. Sixty of those agreements comply with the minimum standard.

China signed the MLI in 2017 and deposited its instrument of ratification on 25 May 2022, listing its non-compliant agreements. The MLI entered into force for China on 1 September 2022. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

China has signed a bilateral complying instrument with respect to its agreements with Brazil and Italy.

China 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 Germany and Switzerland.

China is generally implementing the minimum standard through the inclusion of the preamble statement and PPT.²⁹

B. Conclusion

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

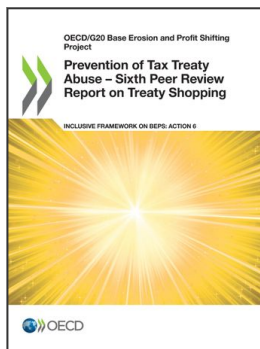
Summary of the jurisdiction response – China (People's Republic of)

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Algeria*	No	No	PPT
3	Angola	Yes other		PPT
4	Armenia	No	Yes MLI	PPT
5	Australia	Yes MLI		PPT
6	Austria	Yes MLI		PPT
7	Azerbaijan	No	No	PPT
8	Bahrain	Yes MLI		PPT
9	Bangladesh*	No	No	PPT
10	Barbados	Yes MLI		PPT
11	Belarus	No	No	PPT
12	Belgium	Yes MLI		PPT
13	Bosnia-Herzegovina	Yes MLI		PPT
14	Botswana	No	No	PPT
15	Brazil	No	Yes other	PPT+LOB
16	Brunei Darussalam	No	No	PPT
17	Bulgaria	Yes MLI		PPT
18	Cambodia*	No	No	PPT
19	Canada	Yes MLI		PPT

²⁹ For its agreements listed under the MLI, China is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

20	Chile	Yes other		PPT+LOB
21	Congo	Yes other		PPT
22	Croatia	Yes MLI		PPT
23	Cuba*	No	No	PPT
24	Cyprus*	Yes MLI		PPT
25	Czechia	Yes MLI		PPT
26	Denmark	Yes MLI		PPT
27	Ecuador*	No	No	PPT+LOB
28	Egypt	Yes MLI		PPT
29	Estonia	No	Yes MLI	PPT
30	Ethiopia*	No	No	PPT
31	Finland	Yes MLI		PPT
32	France	Yes MLI		PPT
33	Georgia	Yes MLI		PPT
34	Germany	No	No	PPT
35	Greece	Yes MLI		PPT
36	Hungary	Yes MLI		PPT
37	Iceland	Yes MLI		PPT
38	India	Yes other		PPT
39	Indonesia	Yes MLI		PPT
40	Iran*	No	No	PPT
41	Ireland	Yes MLI		PPT
42	Israel	Yes MLI		PPT
43	Italy	No	Yes MLI	PPT
44	Jamaica	No	Yes MLI	PPT
45	Japan	Yes MLI		PPT
46	Kazakhstan	Yes MLI		PPT
47	Korea	Yes MLI		PPT
48	Kuwait	No	Yes MLI	PPT
49	Kyrgyzstan*	No	No	PPT
50	Lao People's Democratic Republic*	No	No	PPT
51	Latvia	Yes MLI		PPT
52	Lithuania	Yes MLI		PPT
53	Luxembourg	Yes MLI		PPT
54	Malaysia	Yes MLI		PPT
55	Malta	Yes MLI		PPT
56	Mauritius	Yes MLI		PPT
57	Mexico	No	Yes MLI	PPT
58	Moldova*	No	No	PPT
59	Mongolia	No	No	PPT
60	Montenegro	No	No	PPT
61	Morocco	No	Yes MLI	PPT
62	Nepal*	No	No	PPT
63	Netherlands	Yes MLI		PPT
64	New Zealand	Yes other		PPT
65	Nigeria	No	Yes MLI	PPT
66	North Macedonia	No	Yes MLI	PPT
67	Norway	Yes MLI		PPT
68	Oman	Yes MLI		PPT
69	Pakistan	Yes MLI		PPT
70	Papua New Guinea	No	Yes MLI	PPT
71	Philippines	No	No	PPT
72	Poland	Yes MLI		PPT

73	Portugal	Yes MLI		PPT
74	Qatar	Yes MLI		PPT
75	Romania	No	Yes MLI	PPT
76	Russian Federation	No	Yes MLI	PPT+LOB
77	Rwanda*	Yes other		PPT
78	Saudi Arabia	Yes MLI		PPT
79	Serbia	Yes MLI		PPT
80	Seychelles	Yes MLI		PPT
81	Singapore	Yes MLI		PPT
82	Slovak Republic	Yes MLI		PPT
83	Slovenia	Yes MLI		PPT
84	South Africa	Yes MLI		PPT
85	Spain	Yes other		PPT
86	Sri Lanka	No	No	PPT
87	Sudan*	No	No	PPT
88	Sweden	No	Yes MLI	PPT
89	Switzerland	No	No	PPT
90	Syrian Arab Republic*	No	No	PPT
91	Tajikistan*	No	No	PPT
92	Thailand	Yes MLI		PPT
93	Trinidad and Tobago	No	No	PPT
94	Tunisia	No	Yes MLI	PPT
95	Türkiye	No	Yes MLI	PPT
96	Turkmenistan*	No	No	PPT
97	Ukraine	Yes MLI		PPT
98	United Arab Emirates	Yes MLI		PPT
99	United Kingdom	Yes MLI		PPT
100	United States	No	No	
101	Uzbekistan	No	No	PPT
102	Venezuela*	No	No	PPT
103	Viet Nam	No	Yes MLI	PPT
104	Zambia	No	No	PPT
105	Zimbabwe*	No	No	PPT



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