

# Armenia

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

Armenia has 52 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements comply with the minimum standard.

Armenia signed the MLI in 2017. The agreements modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Armenia has not listed its agreement with Japan under the MLI.<sup>6</sup> This agreement will therefore not, at this stage, be modified under the MLI. In its response to the Peer Review Questionnaire, Japan indicated that its agreement with Armenia did not give rise to material treaty shopping concerns for Japan.

Armenia is implementing the minimum standard through the inclusion of the preamble statement and the PPT combined with the LOB.<sup>7</sup>

## B. Conclusion

### Recommendation

It is recommended that Armenia completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

## Summary of the jurisdiction response – Armenia

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Austria	No	No	PPT
2	Belarus	No	No	PPT
3	Belgium	No	Yes MLI	PPT
4	Bulgaria	No	Yes MLI	PPT
5	Canada	No	Yes MLI	PPT
6	China (People's Republic of)	No	Yes MLI	PPT
7	Croatia	No	Yes MLI	PPT
8	Cyprus*	No	Yes MLI	PPT
9	Czech Republic	No	Yes MLI	PPT
10	Denmark	No	No	PPT
11	Estonia	No	Yes MLI	PPT

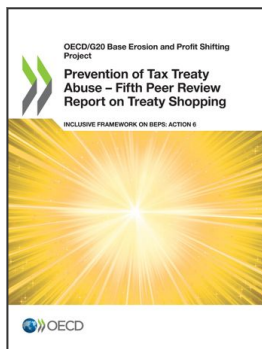
<sup>6</sup> While Armenia has not listed its agreements with Denmark and Israel in its provisional list of reservations and notifications under the MLI (MLI Position), Armenia has included these agreements to be covered under the MLI in its draft definitive MLI Position, for deposit upon Armenia's deposit of its instrument of ratification of the MLI.

<sup>7</sup> For its agreements listed under the MLI, Armenia is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Armenia has also adopted the simplified LOB under Article 7(6) of the MLI.

12	Finland	No	Yes MLI	PPT
13	France	No	Yes MLI	PPT
14	Georgia	No	No	PPT
15	Germany	No	No	PPT
16	Greece	No	Yes MLI	PPT+LOB
17	Hungary	No	Yes MLI	PPT
18	India	No	Yes MLI	PPT+LOB
19	Indonesia	No	Yes MLI	PPT
20	Iran*	No	No	PPT
21	Ireland	No	Yes MLI	PPT
22	Italy	No	Yes MLI	PPT
23	Kazakhstan	No	Yes MLI	PPT+LOB
24	Kuwait*	No	Yes MLI	PPT
25	Kyrgyzstan*	No	No	No
26	Latvia	No	Yes MLI	PPT
27	Lebanon*	No	No	PPT
28	Lithuania	No	Yes MLI	PPT
29	Luxembourg	No	Yes MLI	PPT
30	Malta	Yes		PPT
31	Moldova*	No	No	PPT
32	Netherlands	No	Yes MLI	PPT
33	Poland	No	Yes MLI	PPT
34	Qatar	No	Yes MLI	PPT
35	Romania	No	Yes MLI	PPT
36	Russian Federation	No	Yes MLI	PPT+LOB
37	Serbia	No	Yes MLI	PPT
38	Singapore	Yes other		PPT
39	Slovak Republic	No	No	PPT+LOB
40	Slovenia	No	Yes MLI	PPT
41	Spain	No	Yes MLI	PPT
42	Sweden	No	Yes MLI	PPT
43	Switzerland	No	Yes other	PPT
44	Syrian Arab Republic*	No	No	PPT
45	Tajikistan*	No	No	PPT
46	Thailand	No	Yes MLI	PPT
47	Turkmenistan*	No	No	PPT
48	Ukraine	No	Yes MLI	PPT
49	United Arab Emirates	No	Yes MLI	PPT
50	United Kingdom	No	Yes MLI	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Japan	Yes



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