

Bulgaria

A. Progress in the implementation of the minimum standard

Bulgaria has 71 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements comply with the minimum standard.

Bulgaria 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.

Bulgaria has not listed its agreements with Finland, Malta and the Netherlands²⁸ under the MLI but 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 the agreements with Finland, Germany, Luxembourg, Malta, the Netherlands, Switzerland and Uzbekistan*.

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

B. Conclusion

Recommendation

It is recommended that Bulgaria 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 - Bulgaria

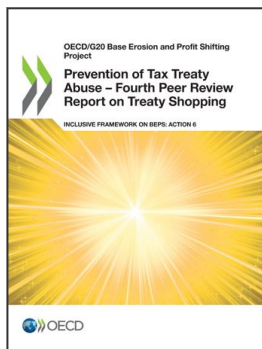
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	No	Yes MLI	PPT
2	Algeria*	No	No	PPT
3	Armenia	No	Yes MLI	PPT
4	Austria	No	Yes MLI	PPT
5	Azerbaijan*	No	No	PPT
6	Bahrain	No	Yes MLI	PPT
7	Belarus	No	No	PPT
8	Belgium	No	Yes MLI	PPT
9	Canada	No	Yes MLI	PPT

²⁸ Bulgaria indicated that the new agreement with Netherlands, which is compliant with the minimum standard, has been signed and is expected to enter into force later in 2021.

²⁹ While Bulgaria had chosen to apply the PPT and LOB at the time of signature of the MLI, it indicated in its response to the Peer Review questionnaire that it intends to change its MLI position to implement the minimum standard through the inclusion of the preamble statement (Article 6 of the MLI) and PPT (Article 7 of the MLI) only. Bulgaria has made a reservation pursuant to Article 6(4) of the MLI (covering two agreements).

10	China (People's Republic of)	No	Yes MLI	PPT
11	Croatia	No	Yes MLI	PPT
12	Cyprus*	No	Yes MLI	PPT
13	Czech Republic	No	Yes MLI	PPT
14	Denmark	No	Yes MLI	PPT
15	Egypt	No	Yes MLI	PPT
16	Estonia	No	Yes MLI	PPT
17	Finland	No	No	
18	France	No	Yes MLI	PPT
19	Georgia	No	Yes MLI	PPT
20	Germany	No	No	PPT
21	Greece	No	Yes MLI	PPT
22	Hungary	No	Yes MLI	PPT
23	India	No	Yes MLI	PPT
24	Indonesia	No	Yes MLI	PPT
25	Iran*	No	No	PPT
26	Ireland	No	Yes MLI	PPT
27	Israel	No	Yes MLI	PPT
28	Italy	No	Yes MLI	PPT
29	Japan	No	Yes MLI	PPT
30	Jordan	No	Yes MLI	PPT
31	Kazakhstan	No	Yes MLI	PPT
32	Democratic People's Republic of Korea*	No	No	PPT
33	Korea	No	Yes MLI	PPT
34	Kuwait*	No	Yes MLI	PPT
35	Latvia	No	Yes MLI	PPT
36	Lebanon*	No	No	PPT
37	Lithuania	No	Yes MLI	PPT
38	Luxembourg	No	Yes MLI	PPT
39	Malta	No	No	
40	Moldova*	No	No	PPT
41	Mongolia	No	No	PPT
42	Montenegro	No	No	PPT
43	Morocco	No	Yes MLI	PPT
44	Netherlands	No	Yes other	PPT
45	North Macedonia	No	Yes MLI	PPT
46	Norway	No	Yes MLI	PPT
47	Pakistan	Yes other		PPT
48	Poland	No	Yes MLI	PPT
49	Portugal	No	Yes MLI	PPT
50	Qatar	No	Yes MLI	PPT
51	Romania	No	Yes MLI	PPT
52	Russian Federation	No	Yes MLI	PPT
53	Saudi Arabia	Yes other		PPT
54	Serbia	No	Yes MLI	PPT
55	Singapore	No	Yes MLI	PPT
56	Slovak Republic	No	Yes MLI	PPT
57	Slovenia	No	Yes MLI	PPT
58	South Africa	No	Yes MLI	PPT
59	Spain	No	Yes MLI	PPT
60	Sweden	No	Yes MLI	PPT
61	Switzerland	No	No	
62	Syrian Arab Republic*	No	No	PPT

63	Thailand	No	No	PPT
64	Turkey	No	Yes MLI	PPT
65	Ukraine	No	Yes MLI	PPT
66	United Arab Emirates	No	Yes MLI	PPT
67	United Kingdom	No	Yes MLI	PPT
68	United States	No	No	PPT+LOB
69	Uzbekistan*	No	No	
70	Viet Nam	No	No	PPT
71	Zimbabwe*	No	No	PPT



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