

Spain

A. Progress in the implementation of the minimum standard

Spain has 92 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Mexico complies with the minimum standard.

Spain signed the MLI in 2017, listing 86 tax agreements.¹⁵⁰

Spain is implementing the minimum standard in its tax agreements through the inclusion of the preamble statement and the PPT, combined with the LOB for its agreement with Japan.¹⁵¹

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.

Spain signed a bilateral complying instrument with respect to its agreements with China, Japan and Romania.

Spain indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used for its agreements with the Netherlands, Norway, Sweden and Ukraine.

B. Implementation issues

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

Summary of the jurisdiction response – Spain

	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	Andorra	No	N/A	Yes	N/A	
4	Argentina	No	N/A	Yes	N/A	
5	Armenia	No	N/A	Yes	N/A	
6	Australia	No	N/A	Yes	N/A	
7	Austria	No	N/A	Yes	N/A	
8	Barbados	No	N/A	Yes	N/A	
9	Belgium	No	N/A	Yes	N/A	
10	Bolivia*	No	N/A	Yes	N/A	
11	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
12	Brazil	No	N/A	Yes	N/A	
13	Bulgaria	No	N/A	Yes	N/A	
14	Canada	No	N/A	Yes	N/A	
15	Chile	No	N/A	Yes	N/A	
16	China (People's Republic of)	No	N/A	Yes	PPT alone	

17	Colombia	No	N/A	Yes	N/A	
18	Costa Rica	No	N/A	Yes	N/A	
19	Croatia	No	N/A	Yes	N/A	
20	Cuba*	No	N/A	Yes	N/A	
21	Cyprus*	No	N/A	Yes	N/A	
22	Czech Republic	No	N/A	Yes	N/A	
23	Dominican Republic	No	N/A	Yes	N/A	
24	Ecuador*	No	N/A	Yes	N/A	
25	Egypt	No	N/A	Yes	N/A	
26	El Salvador*	No	N/A	Yes	N/A	
27	Estonia	No	N/A	Yes	N/A	
28	Finland	No	N/A	Yes	N/A	
29	France	No	N/A	Yes	N/A	
30	Georgia	No	N/A	Yes	N/A	
31	Germany	No	N/A	Yes	N/A	
32	Greece	No	N/A	Yes	N/A	
33	Hong Kong (China)	No	N/A	Yes	N/A	
34	Hungary	No	N/A	Yes	N/A	
35	Iceland	No	N/A	Yes	N/A	
36	India	No	N/A	Yes	N/A	
37	Indonesia	No	N/A	Yes	N/A	
38	Iran*	No	N/A	Yes	N/A	
39	Ireland	No	N/A	Yes	N/A	
40	Israel	No	N/A	Yes	N/A	
41	Italy	No	N/A	Yes	N/A	
42	Jamaica	No	N/A	Yes	N/A	
43	Japan	No	N/A	Yes	PPT and LOB	
44	Kazakhstan	No	N/A	Yes	N/A	
45	Korea	No	N/A	Yes	N/A	
46	Kuwait*	No	N/A	Yes	N/A	
47	Kyrgyzstan*	No	N/A	Yes	N/A	
48	Latvia	No	N/A	Yes	N/A	
49	Lithuania	No	N/A	Yes	N/A	
50	Luxembourg	No	N/A	Yes	N/A	
51	North Macedonia	No	N/A	Yes	N/A	
52	Malaysia	No	N/A	Yes	N/A	
53	Malta	No	N/A	Yes	N/A	
54	Mexico	Yes	PPT alone	N/A	N/A	
55	Moldova*	No	N/A	Yes	N/A	
56	Morocco	No	N/A	Yes	N/A	
57	Netherlands	No	N/A	No	N/A	
58	New Zealand	No	N/A	Yes	N/A	
59	Nigeria	No	N/A	Yes	N/A	
60	Norway	No	N/A	No	N/A	
61	Oman	No	N/A	Yes	N/A	
62	Pakistan	No	N/A	Yes	N/A	
63	Panama	No	N/A	Yes	N/A	
64	Philippines*	No	N/A	Yes	N/A	
65	Poland	No	N/A	Yes	N/A	
66	Portugal	No	N/A	Yes	N/A	
67	Qatar	No	N/A	Yes	N/A	
68	Romania	No	N/A	Yes	PPT alone	
69	Russia	No	N/A	Yes	N/A	

70	Saudi Arabia	No	N/A	Yes	N/A	
71	Senegal	No	N/A	Yes	N/A	
72	Serbia	No	N/A	Yes	N/A	
73	Singapore	No	N/A	Yes	N/A	
74	Slovak Republic	No	N/A	Yes	N/A	
75	Slovenia	No	N/A	Yes	N/A	
76	South Africa	No	N/A	Yes	N/A	
77	Sweden	No	N/A	No	N/A	
78	Switzerland	No	N/A	Yes	N/A	
79	Tajikistan*	No	N/A	Yes	N/A	
80	Thailand	No	N/A	Yes	N/A	
81	Trinidad and Tobago	No	N/A	Yes	N/A	
82	Tunisia	No	N/A	Yes	N/A	
83	Turkey	No	N/A	Yes	N/A	
84	Turkmenistan*	No	N/A	Yes	N/A	
85	Ukraine	No	N/A	No	N/A	
86	United Arab Emirates	No	N/A	Yes	N/A	
87	United Kingdom	No	N/A	Yes	N/A	
88	United States	No	N/A	Yes	N/A	
89	Uruguay	No	N/A	Yes	N/A	
90	Uzbekistan*	No	N/A	Yes	N/A	
91	Venezuela*	No	N/A	Yes	N/A	
92	Viet Nam	No	N/A	Yes	N/A	



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